

Financial Report of Revenues and Expenses

2nd Quarter 2002



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CLARK COUNTY
WASHINGTON



AUDITOR

GREG KIMSEY

MEMORANDUM

TO: Bill Barron, County Administrator
FROM: John Ingram, Finance Director
DATE: August 20, 2002
SUBJECT: 2nd Quarter 2002 – Financial Report

The results of the County's financial activity through June 2002 are attached. Overall, the County's financial condition remains healthy, but there may be difficulties ahead with continued voter initiatives, while the effects of prior initiatives, a slowing economy and expenditure growth are starting to have an effect.

This is particularly true in the General Fund. Revenues are likely to finish the biennium on or slightly above the original 2001/02 adopted budget. Growth related and utility related revenues are still performing well, with some grants and internal charges less so. This projection assumes a slight increase in the property tax delinquency rate given the duration and extent of the recession.

General Fund expenditures reflect a more mixed picture. Personnel cost will end the biennium significantly above the original adopted budget, but will be partially offset by service related expenditures which will end the period below budget. The combined effect of these factors is reflected on page IV as part of the General Fund balance discussion.

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Revenues

Brief narratives follow for the major revenue categories reflected on page one.

General Fund Sales Tax revenue was \$5.1M through the 2nd Quarter and 77% of budget. The **0.2% Special Law Enforcement Sales Tax** and **0.3% Optional Revenue Sharing Sales Tax** revenues were \$1.7M, 73% of budget, and \$2.7M, 68% of budget, respectively through the end of June.

Revenues for the **0.1% Sales Tax for Criminal Justice Assistance** were \$1.0M, marginally lower than the 2nd Quarter results from 2000 and 2001, running at 70% of budget.

For the 12 months ending June 2002, taxable sales in the county as a whole (for all jurisdictions) have shown a modest 0.47% increase from the 12 months ending June 2001. The unincorporated county showed stronger retail sales growth of 2.62% during this same period.

The following table shows the eight largest counties (including cities) in the state, in order by population, and their retail sales growth for the 12-months ending June 2002 (received from State), as compared to the previous 12-month period:

| <u>Growth</u> | <u>County</u> | <u>YE June 2002</u> | <u>YE June 2001</u> |
|---------------|------------------------------------|----------------------------|---------------------|
| | | <u>Retail Sales Growth</u> | <u>Retail Sales</u> |
| | King County | -3.52% | -1.79% |
| | Pierce County | 1.91% | 3.04% |
| | Snohomish County | 1.62% | -1.95% |
| | Spokane County | 0.81% | 1.69% |
| | Clark County | 0.47% | 1.74% |
| | Kitsap County | 2.11% | 3.14% |
| | Yakima County | 0.07% | -0.21% |
| | Thurston County | 2.68% | 6.67% |
| | Clark County-Unincorporated | 2.62% | 2.73% |
| | Clark County-Cities | -2.70% | 1.03% |

For the previous 12-months ended 06/30/01, the growth was 1.74% for Total County yet 2.73% for unincorporated. This indicates sales tax continued to grow in 2002, slightly slower in the unincorporated but at a much slower rate overall.

General Fund Property Tax revenues were \$20.3M through June, 6% ahead of June 2001. Property tax appears to be close to budget, however there is some concern that the recession may negatively impact the second half tax collections in October.

Real Estate Excise Tax - First and Second ¼% REET, which is sensitive to both growth and annexation, was 3% higher thus far in 2002 than in 2001. Through June, they had revenues of \$1.2M each, on target with the biennial budget.

Revenues from **Penalties and Interest on Property Taxes** through the 2nd Quarter were \$1.95M, up \$419k from 2001. This is 78% of budget.

Motor Vehicle Fuel Tax Revenue for 2nd Quarter 2002 for the Road Fund was 98% of the same time period in 2001 at \$1.29M and 73% of budget. Because this tax is "cents on the gallon" instead of a percentage of retail sales, fluctuations in consumption could cause moderate changes in tax revenue generated. However, consumption has proven to be relatively stable regardless of costs paid at the pump. Referendum 51 proposes to add an additional 5¢ per gallon in 2003 and 4¢ more in 2004 to the current 23¢/gallon tax. This will have an unknown positive affect on these revenues to the County should voters approve the additional tax at the polls this fall.

Motor Vehicle License Fees were 4.8% higher than 2nd Quarter 2001, at \$0.5M.

Investment Interest for General Fund was down 41% over 2nd Quarter 2001. The 2-year budget has been reduced by \$2M, making the revenues-to-date of \$3.95M at 85% of expectation.

Volumes for **Recording Fees** reached record levels, surpassing even the extremely high levels of 2001. Revenues were up by 16.8% over the 2nd Quarter 2001, pushing total revenues to 9% above the biennium forecast. The number of pages per document also increased on average from 3 over the past two years, to 4 throughout 2001-2002, appearing to be a long-term trend. These increases in revenues are strictly volume driven, as the rate increase implemented through June solely benefits the state.

District Court Revenues through 2nd Quarter were 8.8% higher than 2001, at \$1.29M. The timing of receipts in 2001 caused the increased %, when compared to previous years. Over the past 6 years, District Court transactions have been flat, fluctuating less than 2.5% annually.

Superior Court (Clerk) Revenues for 2nd Quarter 2002 were 110% of 2001 at \$0.82M. Total Superior Court filings versus the first two quarters of 2001 were up 4.7%.

Community Development - Building Permit Revenues through the 2nd Quarter of 2002 were 10% higher than 2001, yet slightly behind budget. Overall, YTD building permit transactions were 6.1% behind 2001. The commercial valuations have been heavily weighted by school construction projects.

Community Development - Development Services (Planning) Fees through the 2nd Quarter 2002 were \$0.95M. This is 125% of 2001, because Water Resource fees are now being recorded to this area. Commingling of receipts makes comparison impossible to prior years without Water Resources.

Community Development - Long-Range Planning Fees are primarily derived from the Road Fund for transportation planning. Fees for 2002 have yet to be billed to Road Fund and revenues are running at 52% of Budget.

Community Development Fire Bureau Revenues were 100% of 2nd Quarter 2001 YTD, at 62% of forecast revenues through the 2nd Quarter 2002.

General Fund DNR Timber Sales for 2nd Quarter 2002 YTD were \$0.21M, ahead of the biennial budget at 95% but 13.5% below 2001's 2nd Quarter YTD.

Corrections Program Revenues, other than SB6211 revenues, through 2nd Quarter 2002 were 112% of 2001 for the same time period and on track at 72% of budget. Actual revenues YTD were \$0.99M.

Senate Bill 6211 Revenues through 2nd Quarter 2002 were at \$0.26M, and slightly behind budget.

Program Expenditures and Fund Balances

Countywide expenditures as well as activities within the contingency fund can be found on pages five, six, and seven. Major program costs through 2nd Quarter 2002, in relation to budgets, are summarized below.

| | <u>2Q02 Actual</u> <u>(\$ Millions)</u> | <u>2001 Total</u> <u>(\$ Millions)</u> | <u>01/02 Budget</u> <u>(\$ Millions)</u> | <u>% Spent</u> <u>of 01/02</u> | <u>%</u> |
|-----------------------|--|---|---|---|-----------------|
| General Government | 8.8 | 18.8 | 42.5 | 65.0 | % |
| Law & Justice | 31.3 | 60.0 | 118.1 | 77.3 | % |
| Public Works | 26.4 | 87.1 | 173.0 | 65.6 | % |
| Community Development | 5.6 | 10.6 | 22.3 | 72.7 | % |
| Community Services | 17.0 | 34.4 | 79.1 | 65.0 | % |
| Internal Services | 7.3 | 14.3 | 28.5 | 75.7 | % |
| Capital & Debt | 18.8 | 41.4 | 128.9 | 46.7 | % |
| Fiscal & Reserves | 6.0 | 15.2 | 40.0 | 57.2 | % |
| County Total* | \$121.1 | \$281.8 | \$632.5 | 64.0% | % |

* Totals may not match when added due to rounding.

Operating expenditures were running at 64%, for the first 18 months of the biennial budget. This low rate of expenditures is primarily due to the \$43M Campus Development budget having biennium-to-date expenses of \$12M, or 28%, and also because Public Works expends the greatest portion of their budget during the summer.

In the previous Quarterly Finance Report, we anticipated several budgetary actions that would adjust payroll and benefit budgets. Some changes took place, but it is important that personnel budgets be increased in the near future. This is especially true of the General Fund, where several departments will exceed their total budgets before the end of the year without some combination of contingency allocation and budget increase.

General Fund unreserved, undesignated fund balance at the end of 2001 was approximately \$8.9 million, which is the same as at the end of 2000. The 2000 amount was net of \$4 million designated for one-time purposes (approximately \$1 million for IS equipment/system replacement reserve, \$1 million for GIS improvements, \$1 million for parks acquisitions and \$1 million to Community Development).

In the introductory section on page one, we noted that General Fund revenues would be at or slightly exceed the adopted 2001/02 budget, but that expenditures would be the reverse. The net effect is likely to reduce the fund balance to approximately \$5 million by the end of the year. These numbers are estimates, and should be subject to additional scrutiny. However, if correct, this is at the lower end of the acceptable range, and future budgets will need to acknowledge this limitation.

Road Fund (1012) revenues, from property taxes, through June 2002 were at 73% of budget. YTD 2002 Revenues exceeded YTD 2001 by \$1 million, resulting in a June 2002 fund balance of \$11M. As heavy summer construction continues, expenditures typically increase.

The **Planning and Code Fund (Community Development - 1011)** began 1999 with a fund deficit of approximately \$314,000. That deficit grew to about \$1.0 million by the end of 1999, then to approximately \$1.5 million by the end of 2000. At the end of December 2001, the fund balance remained at a deficit of \$1.5M (after a one-time contribution from G.F. of \$1M). For the 18 months ended June 2002, fund revenues and expenditures were approximately equal, leaving a fund deficit of \$1.5M. Total revenues are at 61.3% of budget with expenditures at 61.0% of budget.

Fee increases approved by the Board became fully effective in the 2nd Quarter 2002.

The **Water Quality (1020) Fund's** 1999 fund balance was a deficit of \$652,000, a fund deficit of \$376,000 for 2000 and \$266,000 for 2001. In 1998 and 1999, the board authorized this fund to borrow up to \$1.26 million from the Road Fund to help with cash flow needs. At the end of 2000, this fund has a loan payable balance to the Road Fund of \$1,134,000. This loan was transferred from the Road Fund to the General Fund in the December 2001 budget readoption. As of June, the Water Quality Fund deficit had been reduced to \$175K, with revenues exceeding expenditures by \$110K.

The **Fair Fund (1003)**, along with Planning and Water Quality, is also working to rectify cash/fund balance problems. The fund deficit at the end of 1999 was \$713,000. This deficit was reduced to \$533,000 at the end of 2000, and by Year-End 2001 was \$586,352. Through the 2nd Quarter 2002, the fund is at 54% of revenue and 59.5% of expenditures, carrying a \$822K deficit. Most revenues occur in the 3rd Quarter.

The **GIS Fund (1007)** ended 1999 with a fund balance of about \$128,000. Revenue in 2000 (including general fund transfers) was less than expenses by about \$59,000, leaving the fund with a 2000 year-end balance of \$69,000. Following the December 2001 Budget Allocation of \$940,000 (for a one-time

The **Auditor's O&M Fund (1002)**, which is dedicated to the preservation of historical documents, ended 2000 with a fund balance of approximately \$600,000, ended 2001 at \$620,371, and is currently \$650,846.

The **General Liability Cash Reserve (5040)** is \$8 million at the end of June. The County historically has maintained the General Liability Reserve at greater than 90%

confidence, indicating that the Reserve will be sufficient to cover all future payments on claims. The County purchased general liability insurance in July 1999 to cover losses between \$2 million and \$10 million. An actuarial study was completed in July 2001, stating the county had 99% confidence as of 12/31/00. Risk Management has scheduled a board hearing to determine whether to continue buying liability insurance directly from the private sector, or whether to join the Association of Washington Cities. This may raise the county's insurance premium but lower the Cash Reserves requirement dramatically.

The **Permanent Reserve Fund** ended 2001 with a balance of \$6.1 million, and has had no activity in 2002. County fiscal policy dictates that this Reserve be between 6% and 10% of the General Fund Annual Operating Revenue. The Permanent Reserve was 6.24% of the total General Fund Revenue at the end of 2001. In order to maintain the target reserve level, a transfer may be necessary in the next biennium.

Equipment Reserve Fund had expenditures of \$14.2M YTD June and \$10.6M in revenues, leaving a fund balance of \$405,554.

Solid Waste (4014) continues to see its Fund Balance grow as revenues exceed expenses. YTD June 2002 shows revenues of \$921k versus \$634k in expenses and a projected YE 2002 Fund Balance of \$6.6M. Efforts are being made to more accurately balance revenues to expenses, thus keeping the fund balance steady. With 30 closed landfills in Clark County, capital reserves can potentially be depleted rapidly. Also, as the contract with the solid waste carrier (Columbia Resource Company) expires in either 2006 or 2011, it may be advantageous to purchase the assets of this operation prior to bidding the new contract. Solid Waste would then better control the market, and simply lease out the assets to the awarded contractor.

Clean Water (4420) annually collects \$33 per single-family residence or base unit in the unincorporated county. A performance audit completed earlier this year indicated that 95% of all 2000-2001 billings were collected by June 2002. These funds are reserved for stormwater management capital improvements, education, and enforcement. The 2001 Ending Fund Balance of \$5.4M has grown to \$6.3M through June 2002 on revenues received of approximately \$1M per quarter. The fund sweeps 555 miles of road 11-12 times per year. It quarterly cleans/maintains 258 bioswales and 123 detention basins, as well as inspecting 6,700 catch basins and 900 drywells.

County Capital Projects

Capital Reserves for capital projects are recorded in various funds. These combined reserves are largely committed to capital carry-forward items or campus development, open space, information systems, debt service, law and justice facilities, parks, and roads.

| | YE00 Fund Balance (\$ M) | YE01 Fund Balance (\$ M) | 2Q02 Fund Balance (\$M) | Ch |
|--|--------------------------------|--------------------------------|-------------------------------|--------------|
| Stadium Convention | 0.29 | 0.29 | 0.27 | -(|
| Capital Acquisition (equipment) | 0.39 | 0.01 | 0.45 | (|
| Building Construction | 2.14 | 1.39 | 1.56 | (|
| County Building Cumulative (Parks) | 2.07 | 1.94 | 1.97 | (|
| Campus Construction | 0.51 | 29.42 | 19.0 | -10 |
| 1 st 0.25% Real Estate Excise Tax | 3.85 | 1.86 | 2.06 | (|
| 2 nd 0.25% Real Estate Excise Tax (Parks) | 6.57 | 9.99 | 11.37 | ' |
| Tri-Mountain Golf Course | 0.16 | 0.00 | 0.02 | (|
| Impact Fees - Traffic | 6.27 | 7.35 | 6.01 | -' |
| Impact Fees – Parks | 0.00 | 2.29 | 2.08 | -(|
| CVTV | 0.54 | 0.12 | 0.12 | (|
| Jail Work Center Building | 0.63 | 0.40 | 0.30 | -(|
| Juvenile Building | 1.85 | 0.07 | 0.07 | (|
| Con Futures (open space acquisition) | 3.80 | 3.00 | 1.59 | -' |
| Water Quality Capital Fund | 0.07 | 0.00 | 0.00 | (|
| Information Technology Reserve | 2.48 | 2.95 | 2.24 | -(|
| Health District Facility | 0.00 | 0.51 | 0.52 | (|
| Total | \$31.62 | \$61.59 | \$49.64 | -\$1' |

The **Capital Acquisition Fund (3050)** has spent \$2.0M in projects this biennium. Most of this was the result of computer server replacements and server room relocation.

The **Conservation Futures (3082, 3085)** funds have budgets of \$21.5M for parks projects and debt service payments for the 2001/2002 biennium, spending \$4.9M BTD. Recent legislation now allows the levy amount to increase from up to 6.25 cents per \$1,000 valuation to 10 cents per \$1,000. Also new, up to 10% of Conservation Futures funds may be used for maintenance and operation of property acquired through the program.

The **1st 0.25% REET (3056)** funds capital projects identified in the capital facilities plan. To date, \$2.8M has been transferred to 3052 for campus development. This fund has been designated as the primary funding source for repayment of the debt related to the Juvenile Center, Work Release Facility, and the PSC/Courthouse project currently under way.

The **2nd 0.25% REET (3081)** funds parks development. The fund balance as of June 2002 is \$11.37M and is dedicated to the following areas:

| | |
|-----------------|-------------|
| Vancouver UGA | \$5,252,383 |
| County Urban | \$1,527,397 |
| County Regional | \$3,550,424 |
| Unallocated | \$1,044,457 |

Starting September 1, 2002, all future taxes collected will be split between Park development and Economic Development, as outlined below in Other Events Worth Noting.

Campus Development (3053) received approximately \$37,000,000 from a new General Obligation bond, to be used for the new Public Service Center and Courthouse remodel. In 2001, the balance available in JWC (3055) of \$80K and Juvenile Building (3058) of \$1.62M was transferred to this fund. Approximately \$23.8M has been spent through June.

Capital Projects Status

In recent years, the County has more than doubled the size of the Juvenile Detention Center and has constructed a low security Work Release Facility. The County is currently addressing courtroom and office space needs, and is constructing roads at a near record level. However the County continues to face significant growth-related capital infrastructure needs in the areas of road construction, stormwater management, parks acquisition and development, information technology, courtrooms, and office space. The following comments are updates on the status of some of these projects.

- In November 2000, the Commissioners approved the Clark County Public Service Center construction project. The project will include a public service center to consolidate most of the non-Law & Justice services provided by the county, an adjoining parking garage, and remodeling the Franklin Building and the Courthouse to accommodate the PA Office and construct additional courtrooms. The County has issued approximately \$37 million in general obligation bonds for the project. Occupation of the office building is expected to commence in early 2003.
- Should voters approve Initiative 51, raising the Motor Vehicle Fuel Tax from 23 ¢/gallon to 28 ¢/gallon in 2003 and 32 ¢/gallon in 2004, the county will likely receive more revenue for capital road construction and maintenance. The annual amount is as yet unknown.
- Legislation recently changed (SB 5104), allowing the Conservation Futures Tax to not only acquire land for open spaces, but now a portion of these funds can also be used for maintenance. This may enhance the expediency of future open space land acquisitions.
- The implementation of Oracle financial systems continues to progress, and is scheduled to go live November 1, 2002. To date the project has spent \$2.7M of the \$4.3 budget.

The County continues discussions with the Federal Department of Veterans Affairs, the Health District, and several non-profit organizations, which may result in the County financing the construction of a building on federal property housing a variety of social service programs. A non-profit governmental bond will be issued, whereby a significant portion of the debt service would be paid via rent from these social service organizations. Other funding, including sale of the current location to the Clark College Foundation and specific grants (\$3M Triage Center) could reduce the

- amount of debt required. Discussions put the cost of the building in the \$27 million range. A financial feasibility study is currently being performed.

Other Events Worth Noting

Several events occurred recently that might have an impact on the County financially.

- Nearly \$3M will be added to Indirect Costs for 2003 versus those paid in 2002. This is primarily due to the extensive capital investments made in 2001-2002 (resulting in \$1.9M in new depreciation). However, increases in utility costs (\$0.5M), depreciation on new and upgraded servers (\$0.5M), and salary increases of operating departments (\$0.3M) were also major contributors. As the depreciation for the FMS project begins, Indirect Cost may increase further.
- On June 25, 2002, the BOCC adopted an ordinance amending section 3.05.070 of the Clark County Code to extend for thirty years the 2nd one-quarter of one percent (0.25%) Real Estate Excise Tax. Further, the ordinance was amended to dedicate this revenue equally to parks and economic development purposes, effective September 1, 2002. Previously, this Tax was dedicated solely to capital improvements for Parks with annual revenues of ~ \$2.5M. To date, the fund has dispersed \$7,273,359 with a current fund balance of \$11,375,000, which will remain dedicated to parks.
- Beginning in 2003, the SW Washington Health District will join the County as a distinct department, rather than an independent agency. Some financial savings are anticipated, mostly in administration. In addition, the District is reviewing its budget to address an anticipated \$1M annual reduction in state funding.
- The BOCC approved a 20-year lease with Quincunx to build and operate an amphitheater on the Clark County Fairgrounds. Groundbreaking is August 2002 with completion set for June 2003. The facility has a capacity of 18,000, will be built and paid for by Quincunx, and then transferred to County ownership. Quincunx will then make annual rent payments as outlined below.

| <u>Lease Year</u> | <u>Annual Rent</u> |
|-------------------|--------------------|
| 1-5 | \$ 600,000 |
| 6-10 | \$ 700,000 |
| 11-15 | \$ 800,000 |
| 16-20 | \$ 900,000 |
| 21-25 | \$1,000,000 |

- A countywide Public Facilities District (PFD, excluding the city of Vancouver, which already has a PFD) has been approved by the BOCC. The PFD will receive a portion of local sales tax currently being retained by the state, estimated at \$500K annually. These funds have restricted uses, with two projects currently qualifying: a convention center in the city of Vancouver, and the financing of the County Fairgrounds Master Plan.

To lessen the impact of the state legislature implementing the \$30 Car Tab section of I-695 in separate legislation, the State had increased transfers to cities and

- counties to “replace” lost revenue (Chapter 1, 2nd sp. sess., Laws of 2000). The County received \$604,000 in revenue for 2001. This transfer is included in the 2001/2002 budget, but future payments have been halted.
- The BOCC approved a contract in June 2001 for the purchase of Oracle’s financial accounting software and support. Oracle consultants, SIS, have begun the implementation of the Oracle software, due for completion late in 2002.
- Clark County has been one of the fastest growing counties in the state, by population (4.67% in 1999, 3.05% in 2000), even though population growth has slowed somewhat, to 2.1% in 2001. The local employment market has worsened considerably, with recent layoffs in several industries in the County. In June, the unemployment rate was 8.4% (compared to 6.7% in June ‘01, 4.4% ‘00, 3.8% ‘99).
- Voters passed initiative 747 on November 6, 2001, limiting the annual property tax increase to 1% or the Implicit Price Deflator (IPD), whichever is less. An increase above 1% will require voter approval. New construction will continue to be added onto the levy amount. This impacts the state, county, cities, and library, fire, port, cemetery districts.
- In an effort to reduce the current and future biennium budgets by \$1 Billion in June 2002, Governor Locke had asked the Department of Social and Health Services to cut 15% of their budget or \$478 Million. This would eliminate 1,000 State employees in the current biennium and up to 1,800 during 2003-2005. Although the effects of this at the county level have not been completely determined, the State Office of Financial Management has stated Becca funding, Foster Grandparent and Senior Companion programs are likely areas for reduction or elimination. Clark County’s Department of Community Services could lose \$2.8M in state funding beginning July 2002. Thus \$1.4M would be effectively removed from 2002’s budget.

MAJOR COUNTY REVENUES

| 1995 <u>Actual</u> | 1996 <u>Actual</u> | 1997 <u>Actual</u> | 1998 <u>Actual</u> | 1999 <u>Actual</u> | 2000 <u>Actual</u> | 2001 <u>Actual</u> | 2002 <u>Actual</u> | 2001-2002 <u>Budget</u> | <u>Act/Bud</u> | <u>02/01</u> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|----------------|--------------|
| Sales Tax - General Fund * | | | | | | | | | | |
| \$2,369,216 | \$2,623,286 | \$2,665,780 | \$2,412,267 | \$2,589,165 | \$2,338,043 | \$2,480,744 | \$2,565,022 | | | |
| 4,888,086 | 5,186,049 | 5,024,567 | 4,762,663 | 4,858,825 | 4,616,783 | 4,841,677 | 5,089,757 | | | |
| 7,546,117 | 8,023,481 | 7,438,573 | 7,257,695 | 7,274,680 | 7,098,456 | 8,024,896 | | | | |
| 10,318,937 | 11,015,529 | 9,980,084 | 10,033,822 | 9,835,741 | 9,633,857 | 10,012,652 | | 19,678,208 | 77% | 1.05 |
| Sales Tax - 0.2% Opt. - Special Law Enforcement * | | | | | | | | | | |
| 789,739 | 874,429 | 888,593 | 797,534 | 854,633 | 944,674 | 811,417 | 851,529 | | | |
| 1,629,362 | 1,728,683 | 1,674,855 | 1,574,130 | 1,606,842 | 1,698,034 | 1,596,735 | 1,674,431 | | | |
| 2,515,372 | 2,674,494 | 2,479,524 | 2,399,436 | 2,404,859 | 2,517,904 | 2,184,022 | | | | |
| 3,439,646 | 3,671,843 | 3,326,695 | 3,315,780 | 3,252,404 | 3,353,392 | 3,124,128 | | 6,559,403 | 73% | 1.05 |
| Sales Tax - 0.3% Opt. Revenue Sharing * | | | | | | | | | | |
| 773,683 | 861,056 | 1,001,599 | 1,253,160 | 1,346,184 | 1,484,336 | 1,532,412 | 1,426,409 | | | |
| 1,582,705 | 1,794,710 | 2,005,031 | 2,457,330 | 2,554,835 | 2,797,498 | 2,820,208 | 2,656,527 | | | |
| 2,446,037 | 2,709,733 | 3,274,517 | 3,826,591 | 3,971,782 | 4,198,311 | 3,971,119 | | | | |
| 3,343,375 | 3,676,131 | 4,538,771 | 5,149,479 | 5,298,024 | 5,609,324 | 5,991,303 | | 12,809,276 | 68% | 0.94 |
| Sales Tax - 0.1% Criminal Justice Assistance | | | | | | | | | | |
| | | | | 0 | 537,069 | 564,718 | 531,923 | | | |
| | | | | 286,452 | 1,053,363 | 1,058,152 | 1,032,047 | | | |
| | | | | 811,584 | 1,598,505 | 1,595,133 | | | | |
| | | | | 1,351,539 | 2,150,522 | 2,141,896 | | 4,551,964 | 70% | 0.98 |
| Property Tax - General Fund | | | | | | | | | | |
| 1,318,371 | 1,243,341 | 1,339,191 | 1,624,767 | 1,941,212 | 2,745,154 | 1,375,299 | 2,012,521 | | | |
| 12,209,526 | 13,648,946 | 14,842,951 | 16,375,680 | 17,346,279 | 18,551,605 | 19,153,951 | 20,261,227 | | | |
| 12,854,736 | 14,442,209 | 15,695,912 | 17,630,803 | 18,689,132 | 19,809,677 | 20,238,869 | | | | |
| 22,615,115 | 24,911,439 | 27,503,888 | 30,275,493 | 32,486,401 | 34,175,889 | 36,098,131 | | 75,204,044 | 75% | 1.06 |
| Property Tax - Road Fund | | | | | | | | | | |
| 1,027,032 | 1,023,441 | 1,004,246 | 1,111,509 | 1,199,299 | 1,347,120 | 980,462 | 1,434,888 | | | |
| 9,261,812 | 10,822,145 | 8,801,259 | 10,028,012 | 11,017,559 | 11,733,086 | 11,872,397 | 12,927,214 | | | |
| 9,788,180 | 11,461,667 | 9,395,086 | 10,697,824 | 11,642,883 | 12,319,374 | 12,637,696 | | | | |
| 17,098,489 | 19,564,600 | 16,169,280 | 18,399,382 | 20,194,055 | 21,744,743 | 22,169,006 | | 48,143,614 | 73% | 1.09 |
| Property Tax Penalty - G.F. | | | | | | | | | | |
| 457,859 | 459,450 | 574,235 | 599,194 | 652,662 | 664,485 | 581,903 | 859,909 | | | |
| 974,946 | 1,096,904 | 1,257,114 | 1,449,369 | 1,520,732 | 1,585,303 | 1,530,443 | 1,949,436 | | | |
| 1,255,196 | 1,511,943 | 1,665,052 | 1,886,572 | 2,021,517 | 2,107,470 | 2,160,001 | | | | |
| 1,851,507 | 2,070,587 | 2,393,799 | 2,601,952 | 3,832,052 | 2,926,967 | 2,956,458 | | 6,291,324 | 78% | 1.27 |
| Real Estate Excise Tax (REET I) | | | | | | | | | | |
| 538,754 | 526,499 | 554,876 | 455,591 | 457,097 | 497,965 | 507,745 | 512,336 | | | |
| 1,111,033 | 1,275,813 | 965,252 | 1,128,398 | 1,103,007 | 1,084,635 | 1,165,986 | 1,205,529 | | | |
| 1,775,781 | 2,010,290 | 1,607,382 | 1,816,667 | 1,742,037 | 1,708,600 | 1,925,846 | | | | |
| 2,387,187 | 2,672,049 | 2,194,611 | 2,370,537 | 2,230,563 | 2,292,788 | 2,501,810 | | 4,843,710 | 77% | 1.03 |
| Parks/Economic Dev - Real Estate Excise Tax (REET II) | | | | | | | | | | |
| | | 405,894 | 455,591 | 457,097 | 497,965 | 507,745 | 512,761 | | | |
| | | 546,284 | 1,128,398 | 1,103,007 | 1,084,358 | 1,165,986 | 1,205,953 | | | |
| | | 1,071,426 | 1,816,667 | 1,742,106 | 1,708,926 | 1,916,860 | | | | |
| | 858,945 | 2,194,611 | 2,372,412 | 2,230,632 | 2,292,788 | 2,501,810 | | 4,871,705 | 76% | 1.03 |
| MV Fuel Tax - Road Fund | | | | | | | | | | |
| 1,209,421 | 1,344,384 | 1,419,675 | 1,295,028 | 1,307,976 | 1,331,153 | 1,369,190 | 1,284,685 | | | |
| 2,420,140 | 2,701,755 | 2,800,054 | 2,619,348 | 2,711,238 | 2,631,637 | 2,617,184 | 2,572,462 | | | |
| 3,818,997 | 4,171,715 | 4,336,555 | 4,089,467 | 4,198,135 | 4,039,666 | 3,903,309 | | | | |
| 5,162,110 | 5,549,867 | 5,832,164 | 5,574,616 | 5,709,761 | 5,396,742 | 5,391,792 | | 10,885,874 | 73% | 0.98 |
| Motor Vehicle Fees - G.F. | | | | | | | | | | |
| 236,875 | 245,094 | 341,522 | 366,975 | 386,174 | 485,968 | 401,116 | 417,799 | | | |
| 521,347 | 547,860 | 774,346 | 825,962 | 854,276 | 967,380 | 877,107 | 919,341 | | | |
| 795,512 | 845,552 | 1,211,311 | 1,281,273 | 1,338,205 | 1,420,752 | 1,347,651 | | | | |
| 1,016,399 | 1,090,588 | 1,568,456 | 1,638,862 | 1,692,022 | 1,776,712 | 1,717,569 | | 3,526,519 | 75% | 1.05 |

* The distribution formula for sales tax revenue among accounts changed in 1998. Historical data reflects how sales tax would have been distributed in prior years if using the 1998 distribution formula.

| | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|-------|
| MV Excise Tax Criminal Justice - G.F. | | | | | | | | | | |
| 297,339 | 365,252 | 368,471 | 427,353 | 427,239 | 487,410 | 267,878 | 280,470 | | | |
| 594,679 | 744,930 | 741,078 | 838,108 | 854,433 | 758,216 | 546,023 | 552,465 | | | |
| 900,125 | 1,155,010 | 1,176,460 | 1,269,040 | 1,611,995 | 1,029,668 | 826,601 | | | | |
| 1,256,229 | 1,601,141 | 1,585,757 | 1,696,279 | 2,151,236 | 1,297,546 | 1,106,634 | | 1,830,086 | 91% | 1.01 |
| Investment Interest - G.F. | | | | | | | | | | |
| 333,228 | 293,416 | 376,810 | 437,828 | 446,509 | 479,405 | 571,188 | 317,310 | | | |
| 974,979 | 971,720 | 1,156,958 | 1,323,374 | 1,319,551 | 1,639,147 | 1,665,054 | 982,842 | | | |
| 1,315,371 | 1,346,141 | 1,618,640 | 1,808,134 | 1,780,875 | 2,335,904 | 2,194,863 | | | | |
| 1,878,587 | 2,074,853 | 2,445,624 | 2,643,744 | 2,631,156 | 3,477,610 | 2,966,013 | | 4,671,514 | 85% | 0.59 |
| Recording Fees - G.F. | | | | | | | | | | |
| 111,439 | 146,558 | 132,162 | 194,945 | 246,245 | 164,507 | 200,515 | 275,004 | | | |
| 239,333 | 312,002 | 298,944 | 437,834 | 495,086 | 341,992 | 485,550 | 567,332 | | | |
| 378,420 | 467,106 | 484,384 | 678,107 | 708,425 | 511,920 | 753,673 | | | | |
| 528,043 | 624,314 | 662,546 | 939,178 | 889,365 | 678,126 | 1,075,207 | | 1,506,339 | 109% | 1.17 |
| District Court Revenues - G.F. | | | | | | | | | | |
| 513,027 | 548,550 | 547,564 | 514,988 | 561,968 | 591,940 | 572,443 | 584,456 | | | |
| 1,134,544 | 1,123,531 | 1,117,308 | 1,113,564 | 1,212,779 | 1,202,384 | 1,182,013 | 1,286,090 | | | |
| 1,730,575 | 1,682,544 | 1,709,570 | 1,710,706 | 1,834,764 | 1,808,293 | 1,816,023 | | | | |
| 2,227,104 | 2,122,399 | 2,284,229 | 2,384,319 | 2,478,780 | 2,426,772 | 2,434,900 | | 4,949,464 | 75% | 1.09 |
| Superior Court (Clerk's) Revenue - G.F. | | | | | | | | | | |
| 198,082 | 115,538 | 251,074 | 244,721 | 314,314 | 375,897 | 403,018 | 400,909 | | | |
| 357,364 | 343,595 | 498,735 | 568,884 | 629,010 | 729,416 | 745,260 | 820,991 | | | |
| 530,317 | 547,171 | 729,531 | 781,931 | 920,552 | 1,104,499 | 1,094,816 | | | | |
| 756,869 | 823,100 | 1,041,289 | 1,105,205 | 1,392,000 | 1,462,241 | 1,459,737 | | 3,007,439 | 76% | 1.10 |
| Animal Protection License Revenues - Community Development | | | | | | | | | | |
| 66,794 | 54,132 | 52,044 | 47,633 | 48,758 | 55,824 | 58,101 | 68,778 | | | |
| 126,903 | 111,372 | 108,533 | 97,304 | 104,737 | 117,044 | 127,105 | 143,949 | | | |
| 174,308 | 162,330 | 159,928 | 154,211 | 159,815 | 190,383 | 209,859 | | | | |
| 209,281 | 200,970 | 199,901 | 197,624 | 209,912 | 258,798 | 275,532 | | 519,863 | 81% | 1.13 |
| Building Permits - Community Development | | | | | | | | | | |
| 415,460 | 478,865 | 327,706 | 533,321 | 381,578 | 435,643 | 292,387 | 521,366 | | | |
| 961,512 | 1,181,056 | 749,089 | 1,116,773 | 855,414 | 914,060 | 1,125,033 | 1,239,618 | | | |
| 1,526,079 | 1,737,564 | 1,145,045 | 1,604,364 | 1,339,177 | 1,314,531 | 1,780,144 | | | | |
| 1,978,231 | 2,254,534 | 1,513,598 | 2,076,079 | 1,956,412 | 1,963,465 | 2,360,394 | | 4,928,592 | 73% | 1.10 |
| Development Services (Planning) Fees - Community Development* | | | | | | | | | | |
| 238,360 | 259,897 | 198,375 | 251,938 | 383,719 | 229,134 | 282,951 | 542,688 | | | |
| 431,562 | 497,109 | 307,108 | 813,905 | 831,745 | 733,195 | 765,733 | 954,980 | | | |
| 770,895 | 677,678 | 444,136 | 1,154,016 | 1,269,401 | 1,087,975 | 1,162,436 | | | | |
| 1,012,985 | 923,834 | 839,820 | 1,596,504 | 1,683,724 | 1,498,373 | 1,493,280 | | 5,821,929 | 42% | 1.25 |
| Water Resource Fees & Permits - Community Development | | | | | | | | | | |
| 196,045 | 141,259 | 97,177 | 315,596 | 247,169 | 206,313 | 70,245 | 14,670 | | | |
| 309,478 | 305,171 | 522,665 | 591,170 | 576,995 | 488,747 | 52,505 | 24,183 | | | |
| 537,781 | 426,723 | 706,480 | 838,335 | 829,764 | 645,611 | 52,505 | | | | |
| 686,794 | 549,104 | 997,516 | 1,099,118 | 1,021,721 | 861,861 | 59,853 | | 0 | n/a | 0.46 |
| Long-Range Planning Fees - Community Development* | | | | | | | | | | |
| 0 | 16,000 | 2,000 | 44,263 | 0 | 110 | 66 | 162,496 | | | |
| 0 | 16,000 | 2,000 | 60,355 | 45,818 | 152 | 66 | 162,496 | | | |
| 0 | 16,000 | 2,000 | 315,795 | 45,818 | 269 | 117,213 | | | | |
| 0 | 16,000 | 16,266 | 733,070 | 443,698 | 402,077 | 550,376 | | 1,373,760 | 52% | 2,462 |
| Fire Bureau Revenues - Community Development | | | | | | | | | | |
| 60,646 | 53,873 | 43,101 | 47,694 | 57,139 | 55,162 | 31,666 | 44,150 | | | |
| 117,009 | 108,213 | 92,835 | 103,556 | 126,862 | 128,645 | 129,986 | 130,294 | | | |
| 164,895 | 164,879 | 133,763 | 164,607 | 182,532 | 158,466 | 166,465 | | | | |
| 210,815 | 226,761 | 174,824 | 222,775 | 255,960 | 231,702 | 231,219 | | 583,218 | 62% | 1.00 |

* Long-range planning became a separate department in 1999. Long-range planning fees have been removed from Development Services (Planning) fees for 1994-1998 for comparison purposes.

| | | | | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|------|------|
| DNR Timber Sales - G.F. | | | | | | | | | | |
| 22,358 | 110,003 | 10,962 | 111,597 | 530,625 | 46,100 | 169,001 | 48,405 | | | |
| 325,749 | 388,185 | 169,649 | 415,724 | 708,823 | 311,536 | 244,550 | 211,515 | | | |
| 550,959 | 390,310 | 435,184 | 558,118 | 891,798 | 398,212 | 298,851 | | | | |
| 866,738 | 424,942 | 701,715 | 639,663 | 971,357 | 447,986 | 535,470 | | 790,000 | 95% | 0.86 |
| DNR Timber Sales - Road Fund | | | | | | | | | | |
| 10,789 | 123,054 | 12,449 | 139,730 | 659,287 | 57,573 | 204,022 | 60,674 | | | |
| 336,474 | 434,243 | 203,634 | 507,535 | 880,751 | 383,979 | 295,227 | 265,115 | | | |
| 578,233 | 436,620 | 523,676 | 686,424 | 1,108,153 | 492,188 | 361,304 | | | | |
| 917,217 | 475,361 | 844,790 | 788,872 | 1,207,006 | 553,807 | 646,957 | | 900,000 | 101% | 0.90 |
| Gambling Excise Tax - G.F. | | | | | | | | | | |
| 195,804 | 139,578 | 135,467 | 117,293 | 158,209 | 128,540 | 114,777 | 52,425 | | | |
| 379,396 | 283,904 | 265,458 | 256,914 | 303,068 | 239,065 | 233,446 | 187,414 | | | |
| 551,847 | 444,321 | 388,230 | 442,599 | 436,977 | 341,802 | 340,007 | | | | |
| 712,569 | 575,693 | 505,041 | 595,042 | 573,681 | 450,959 | 439,758 | | 1,050,000 | 60% | 0.80 |
| Cable Television Franchise Fees - G.F. | | | | | | | | | | |
| 175,173 | 189,184 | 209,930 | 142,108 | 161,737 | 168,582 | 202,797 | 236,837 | | | |
| 353,998 | 379,073 | 352,705 | 289,501 | 308,210 | 338,532 | 404,368 | 540,824 | | | |
| 536,757 | 581,412 | 488,292 | 445,576 | 460,933 | 520,031 | 624,513 | | | | |
| 721,483 | 785,786 | 632,282 | 600,395 | 618,594 | 707,954 | 851,962 | | 1,261,500 | 110% | 1.34 |
| Local Government Assistance-I695 Replacement * | | | | | | | | | | |
| | | | | | 0 | 604,227 | 0 | | | |
| | | | | | 302,114 | 604,227 | 0 | | | |
| | | | | | 302,114 | 1,245,798 | | | | |
| | | | | | 302,114 | 1,245,798 | | 1,208,454 | 103% | 0.00 |
| Corrections Program Revenues | | | | | | | | | | |
| 141,348 | 166,194 | 133,871 | 271,510 | 404,663 | 637,797 | 361,531 | 381,669 | | | |
| 396,207 | 451,232 | 381,629 | 709,851 | 913,096 | 1,231,588 | 888,865 | 994,629 | | | |
| 567,580 | 628,214 | 721,464 | 1,136,227 | 1,416,850 | 1,707,823 | 1,394,212 | | | | |
| 773,557 | 951,962 | 1,129,843 | 1,569,883 | 2,038,689 | 2,269,323 | 1,975,149 | | 4,119,384 | 72% | 1.12 |
| Traffic Impact Fees | | | | | | | | | | |
| 560,228 | 514,864 | 274,239 | 629,283 | 1,457,490 | 559,607 | 369,203 | 422,225 | | | |
| 846,585 | 1,244,219 | 933,737 | 1,519,435 | 2,040,985 | 975,337 | 1,262,720 | 848,691 | | | |
| 1,306,238 | 2,035,185 | 1,255,177 | 2,136,993 | 2,413,330 | 1,885,363 | 1,918,114 | | | | |
| 2,075,480 | 2,551,686 | 1,673,610 | 2,808,081 | 2,996,691 | 3,180,217 | 2,448,001 | | 9,597,007 | 34% | 0.67 |
| Park Impact Fees | | | | | | | | | | |
| 332,347 | 326,342 | | 572,688 | 450,340 | 460,727 | 283,261 | 440,513 | | | |
| 699,596 | 858,774 | 665,298 | 1,059,838 | 924,163 | 1,006,438 | 1,161,584 | 845,920 | | | |
| 999,596 | 1,595,413 | 877,604 | 1,528,449 | 1,322,308 | 1,440,291 | 1,837,783 | | | | |
| 1,369,312 | 1,898,981 | 1,434,779 | 1,955,376 | 1,666,046 | 1,949,413 | 2,216,135 | | 4,050,000 | 76% | 0.73 |
| Tri-Mountain Golf Fees | | | | | | | | | | |
| | | | 92,134 | 85,260 | 103,677 | 128,614 | 104,062 | | | |
| | | | 374,673 | 372,367 | 414,957 | 439,133 | 394,265 | | | |
| | | | 689,978 | 612,222 | 807,882 | 840,977 | | | | |
| | | 816,636 | 831,503 | 765,614 | 928,771 | 940,755 | | 1,641,127 | 81% | 0.90 |
| SB 6211 Criminal Justice Revenues ** | | | | | | | | | | |
| | | 134,671 | 180,345 | 159,145 | 186,167 | 185,303 | 259,557 | | | |
| | | 269,343 | 351,060 | 335,921 | 402,817 | 356,082 | 259,557 | | | |
| | | 404,013 | 471,473 | 519,610 | 540,599 | 546,083 | | | | |
| | | 538,686 | 627,253 | 659,127 | 714,043 | 731,387 | | 1,424,462 | 70% | 0.73 |
| Juvenile Revenues | | | | | | | | | | |
| 75,271 | 151,735 | 143,113 | 92,563 | 214,797 | 204,361 | 118,605 | 407,152 | | | |
| 406,600 | 444,315 | 557,838 | 523,045 | 571,898 | 532,698 | 770,205 | 849,490 | | | |
| 565,842 | 723,101 | 926,653 | 1,116,396 | 1,064,102 | 1,025,743 | 1,185,990 | | | | |
| 1,044,906 | 1,148,108 | 1,510,128 | 1,191,878 | 1,349,314 | 1,630,669 | 1,984,882 | | 4,058,169 | 70% | 1.10 |
| Jail Revenues (excluding SB 6211) | | | | | | | | | | |
| | | 159,330 | 148,318 | 110,202 | 145,905 | 225,011 | 198,799 | | | |
| | | 355,801 | 379,581 | 307,448 | 368,491 | 435,769 | 710,631 | | | |
| | | 766,199 | 537,241 | 642,170 | 549,353 | 595,003 | | | | |
| | | 989,611 | 820,032 | 907,812 | 948,977 | 994,307 | | 2,042,845 | 83% | 1.63 |

| | | | | | | | | | |
|----------------------------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|------|
| City of Vancouver Records | | | | | | | | 67% | 1.35 |
| | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | 117,779 | 1,425 | 458,969 | 572,487 | 286,244 | 385,108 | | | |
| | 323,212 | 485,063 | 688,454 | 858,731 | 572,488 | | | | |
| | 883,932 | 932,589 | 920,664 | 1,144,974 | 1,030,908 | | 2,100,000 | | |
| Clean Water Fees | | | | | | | | 46% | 0.97 |
| | | | | 0 | 112,541 | 60,252 | | | |
| | | | | 13,299 | 245,155 | 236,814 | | | |
| | | | | 3,745,001 | 4,113,884 | | | | |
| | | | | 3,968,710 | 4,342,700 | | 10,000,000 | | |
| Hotel/Motel Sales Tax | | | | | | | | 95% | 0.97 |
| | 27,939 | 27,646 | 25,162 | 16,664 | 16,777 | 32,516 | 38,318 | 36,792 | |
| | 57,208 | 56,753 | 48,263 | 37,229 | 41,542 | 67,354 | 85,128 | 82,567 | |
| | 95,877 | 107,952 | 79,992 | 66,277 | 93,807 | 112,415 | 146,105 | | |
| | 141,542 | 151,970 | 110,024 | 93,828 | 144,965 | 169,274 | 200,895 | 299,600 | |
| Totals | | | | | | | | 72% | 1.03 |
| | 12,692,627 | 13,422,920 | 13,831,289 | 15,946,129 | 18,752,021 | 18,709,457 | 16,981,292 | 18,331,441 | |
| | 43,833,436 | 49,058,262 | 48,608,100 | 55,839,928 | 60,263,970 | 62,044,139 | 63,076,078 | 65,171,704 | |
| | 56,577,623 | 63,176,758 | 63,674,971 | 73,483,055 | 78,324,463 | 83,471,408 | 85,555,029 | | |
| | 86,600,507 | 95,463,077 | 99,234,806 | 109,902,334 | 118,226,700 | 129,309,589 | 129,204,764 | 271,100,393 | |

* Adjusted budget from MVET - CJA

** Does not include revenue from Vancouver. This is captured in the 0.3% Revenue Sharing sales tax.

2001-2002 EXPENDITURES BY DEPARTMENT

2002 YTD 2nd Quarter

| | YTD 2001 | YTD 2002 ^ | 02/01 % | 2001 Total | BTD 01/02 | 2001-2002 Budget* | Percent Budget* | 1999-2000 Total |
|--------------------------------|-------------------|-------------------|-------------|-------------------|--------------------|----------------------|--------------------|--------------------|
| GENERAL GOVERNMENT | | | | | | | | |
| Assessor | 1,581,412 | 1,627,737 | 103% | 3,121,831 | 4,749,568 | 6,243,094 | 76.1% | 6,193,775 |
| GIS Fund | 889,615 | 1,021,181 | 115% | 1,804,849 | 2,826,030 | 4,237,836 | 66.7% | 3,179,483 |
| Auditor | 1,200,799 | 1,381,950 | 115% | 2,475,438 | 3,857,388 | 5,296,292 | 72.8% | 5,124,802 |
| County Fair | 1,218,703 | 670,026 | 55% | 2,463,337 | 3,133,363 | 5,264,292 | 59.5% | 4,731,844 |
| Treasurer | 785,682 | 818,470 | 104% | 1,466,544 | 2,285,014 | 2,920,070 | 78.3% | 2,823,894 |
| Banking Services | 95,264 | 99,254 | 104% | 277,061 | 376,315 | 604,373 | 62.3% | 594,884 |
| Health District | 661,267 | 661,267 | 100% | 1,322,534 | 1,983,801 | 2,645,067 | 75.0% | 2,645,067 |
| Commissioners | 462,257 | 517,157 | 112% | 933,130 | 1,450,287 | 1,963,182 | 73.9% | 1,927,751 |
| Countywide Services | | | | | | | | |
| ESA | 155,584 | 200,991 | 129% | 366,459 | 567,450 | 1,499,786 | 37.8% | 1,339,732 |
| Other Countywide Services | 254,659 | 363,437 | 143% | 638,784 | 1,002,221 | 1,451,584 | 69.0% | 2,198,972 |
| Cable TV | 176,851 | 0 | 0% | 353,703 | 353,703 | 706,895 | 50.0% | 707,405 |
| CVTV Peg Access | 410,581 | 0 | 0% | 480,364 | 480,364 | 1,232,437 | 39.0% | |
| Public Access Cable TV | 0 | 287 | n/a | 0 | 287 | 380,000 | 0.1% | |
| Health District Campus | 0 | 0 | n/a | 0 | 0 | 507,000 | 0.0% | |
| Coop Extension | 163,990 | 202,237 | 123% | 484,201 | 686,438 | 1,020,487 | 67.3% | 849,374 |
| Comm. Support | | | | | | | | |
| Air Pollution | 23,224 | 23,879 | 103% | 50,482 | 74,361 | 102,275 | 72.7% | 92,894 |
| CREDC | 24,500 | 16,333 | 67% | 49,000 | 65,333 | 119,000 | 54.9% | 97,000 |
| Historical musuem/studies | 13,000 | 6,500 | 50% | 26,000 | 32,500 | 52,000 | 62.5% | 48,000 |
| Hotel/Motel Tax | 121,071 | 108,134 | 89% | 213,973 | 322,107 | 476,732 | 67.6% | 465,000 |
| Weed Management | 143,772 | 140,814 | 98% | 295,583 | 436,397 | 605,779 | 72.0% | 499,996 |
| Board of Equalization | 61,049 | 33,252 | 54% | 113,002 | 146,254 | 254,848 | 57.4% | 265,102 |
| Elections | 482,130 | 647,307 | 134% | 795,746 | 1,443,053 | 2,837,621 | 50.9% | 2,736,002 |
| Tri Mountain Golf O&M Fund | 509,456 | 258,418 | 51% | 1,117,479 | 1,375,897 | 2,530,355 | 54.4% | 2,778,662 |
| Total | 9,434,866 | 8,798,631 | 93% | 18,849,500 | 27,648,131 | 42,951,005 | 64.4% | 39,299,639 |
| LAW & JUSTICE | | | | | | | | |
| Sheriff | 8,375,597 | 9,019,269 | 108% | 17,343,482 | 26,362,751 | 34,430,731 | 76.6% | 30,672,493 |
| Jail | 6,253,136 | 6,733,078 | 108% | 12,751,843 | 19,484,921 | 25,846,860 | 75.4% | 22,483,613 |
| Prosecuting Attorney | 2,803,968 | 2,844,079 | 101% | 5,441,900 | 8,285,979 | 10,706,524 | 77.4% | 9,750,906 |
| Child Support | 598,060 | 654,852 | 109% | 1,183,274 | 1,838,126 | 2,488,691 | 73.9% | 2,502,259 |
| Victim/Witness Assist | 120,331 | 134,053 | 111% | 245,082 | 379,135 | 498,674 | 76.0% | 371,030 |
| Juvenile | 2,639,548 | 2,920,719 | 111% | 5,588,552 | 8,509,271 | 11,964,980 | 71.1% | 10,185,377 |
| Corrections | 2,282,611 | 2,340,282 | 103% | 4,587,098 | 6,927,380 | 9,015,660 | 76.8% | 9,437,171 |
| Emergency Services-CRESA | 516,319 | 559,395 | 108% | 1,032,638 | 1,592,033 | 2,275,000 | 70.0% | 1,673,321 |
| EMS Fund - 1004 | 142,492 | 180,666 | 127% | 308,321 | 488,987 | 830,303 | 58.9% | 903,305 |
| Regional Radio Systems | 200,288 | 423,449 | 211% | 592,002 | 1,015,451 | 1,742,639 | 58.3% | 1,041,266 |
| Radio ER&R | 9,930 | 7,128 | 72% | 42,969 | 50,097 | 1,050,000 | 4.8% | |
| Child Abuse Intervention | 204,230 | 197,502 | 97% | 385,055 | 582,557 | 1,103,695 | 52.8% | 1,333,393 |
| Indigent Defense | 1,226,278 | 1,394,704 | 114% | 3,098,674 | 4,493,378 | 6,359,219 | 70.7% | 5,574,658 |
| District Court | 1,449,015 | 1,524,434 | 105% | 2,900,099 | 4,424,533 | 5,760,408 | 76.8% | 5,465,927 |
| Superior Court | 965,030 | 1,005,861 | 104% | 1,961,122 | 2,966,983 | 4,054,514 | 73.2% | 3,600,203 |
| Clerk | 861,570 | 920,855 | 107% | 1,724,940 | 2,645,795 | 3,365,693 | 78.6% | 3,364,166 |
| Medical Examiner | 278,868 | 287,335 | 103% | 545,275 | 832,610 | 1,169,266 | 71.2% | 1,134,652 |
| Clark Skamania Drug Task Force | 82,825 | 136,649 | 165% | 237,107 | 373,756 | 589,629 | 63.4% | 1,667,889 |
| Total | 29,010,096 | 31,284,310 | 108% | 59,969,433 | 91,253,743 | 123,252,486 | 74.0% | 111,459,379 |
| PUBLIC WORKS | | | | | | | | |
| Parks | 230,870 | 290,666 | 126% | 1,115,688 | 1,406,354 | 2,654,458 | 53.0% | 4,420,591 |
| Parks Operations | 583,199 | 587,530 | 101% | 1,289,613 | 1,877,143 | 2,709,955 | 69.3% | 1,789,532 |
| Sanitary Sewer | 16,947 | 14,142 | 83% | 563,764 | 577,906 | 800,792 | 72.2% | 1,051,606 |
| Waste Water Maintenance | 2,116,541 | 2,262,340 | 107% | 6,811,422 | 9,073,762 | 14,525,702 | 62.5% | 14,019,295 |
| Waste Water Debt Service | 5,957,293 | 1,057,246 | 18% | 5,236,764 | 6,294,010 | 14,088,042 | 44.7% | 9,894,465 |
| Waste Water Construction | 287,520 | 72,601 | 25% | 329,052 | 401,653 | 2,887,899 | 13.9% | 2,731,914 |
| Waste Water Repair & Maint. | 0 | 0 | 0% | 0 | 0 | 100,000 | 0.0% | 165,000 |
| Clean Water Fund | 480,559 | 697,696 | 145% | 2,440,700 | 3,138,396 | 12,300,062 | 25.5% | 3,698,704 |
| Solid Waste | 563,268 | 633,942 | 113% | 1,552,017 | 2,185,959 | 4,081,223 | 53.6% | 3,500,381 |
| ER & R ** | 6,907,795 | 3,051,833 | 44% | 9,705,112 | 12,756,945 | 22,942,823 | 55.6% | 16,629,725 |
| Lewis & Clark Railroad | 6,094 | 21,992 | 361% | 37,232 | 59,224 | 161,901 | 36.6% | 133,737 |
| Road Fund | 18,021,549 | 17,709,368 | 98% | 58,004,354 | 75,713,722 | 133,106,366 | 56.9% | 114,867,715 |
| Transportation | | 10,190,544 | | 41,733,598 | 51,924,142 | 87,556,475 | 59.3% | |
| Administration | | 965,205 | | 1,413,345 | 2,378,550 | 4,313,197 | 55.1% | |
| Road Operations | | 5,862,501 | | 14,762,828 | 20,625,329 | 34,432,033 | 59.9% | |
| EFB | | 0 | | 0 | 0 | 4,822,277 | 0.0% | |
| Other | | 691,118 | | 94,583 | 785,701 | 1,982,384 | 39.6% | |
| Water Resources | 73,964 | 11,540 | 16% | 365,457 | 376,997 | 1,446,851 | 26.1% | 1,627,299 |
| Burnt Bridge Creek | 720 | 0 | 0% | (311,464) | (311,464) | 568,732 | -54.8% | 1,128,476 |
| Total | 35,246,319 | 26,410,896 | 75% | 87,139,711 | 189,264,329 | 212,374,806 | 89.1% | 175,658,440 |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| Administration | 548,906 | 754,729 | 137% | 1,440,264 | 2,194,993 | 3,627,788 | 60.5% | 2,764,665 |
| Development Review | 572,324 | 600,665 | 105% | 1,085,934 | 1,686,599 | 2,198,902 | 76.7% | |
| Engineering | 284,739 | 257,750 | 91% | 566,953 | 824,703 | 1,139,103 | 72.4% | |
| Inspection | 313,588 | 328,802 | 105% | 612,369 | 941,171 | 1,164,553 | 80.8% | |

| | | | | | | | | |
|--|-------------|-------------|------|-------------|-------------|-------------|--------|-------------|
| Building | 735,374 | 837,686 | 114% | 1,552,327 | 2,390,013 | 3,769,975 | 63.4% | 3,157,547 |
| Code Enforcement | 334,818 | 309,989 | 93% | 625,928 | 935,917 | 1,291,557 | 72.5% | 1,211,534 |
| Fire Bureau | 436,920 | 442,700 | 101% | 872,839 | 1,315,539 | 1,667,846 | 78.9% | 1,528,964 |
| Total | 5,064,657 | 5,646,136 | 111% | 10,578,444 | 16,224,580 | 24,255,864 | 66.9% | 21,240,496 |
| COMMUNITY SERVICES | | | | | | | | |
| Veterans' Assistance | 18,337 | 26,874 | 147% | 54,786 | 81,660 | 567,339 | 14.4% | 408,794 |
| Youth & Family Services | 1,622,031 | 1,664,636 | 103% | 3,191,236 | 4,855,872 | 5,744,973 | 84.5% | 6,047,223 |
| DCS-Aministration/Grants | 517,307 | 1,117,108 | 216% | 1,486,804 | 2,603,912 | 3,683,246 | 70.7% | 339,623 |
| Housing Programs | 2,020,117 | 3,165,889 | 157% | 5,470,327 | 8,636,216 | 12,242,905 | 70.5% | 9,195,185 |
| Mental Health | 7,383,905 | 7,318,892 | 99% | 15,922,801 | 23,241,693 | 38,996,259 | 59.6% | 42,065,545 |
| Development Disability | 1,086,373 | 1,306,700 | 120% | 2,681,502 | 3,988,202 | 5,472,667 | 72.9% | 5,446,619 |
| Substance Abuse | 1,187,256 | 1,297,542 | 109% | 3,522,980 | 4,820,522 | 6,890,616 | 70.0% | 5,820,449 |
| Children's System of Care | 158,419 | 872,607 | 551% | 691,598 | 1,564,205 | 7,632,510 | 20.5% | 3,198,666 |
| Human Services Council | 459,747 | 231,557 | 50% | 1,406,522 | 1,638,079 | 1,053,185 | 155.5% | 1,007,200 |
| Total | 14,453,492 | 17,001,805 | 118% | 34,428,556 | 51,430,361 | 82,283,700 | 62.5% | 73,529,304 |
| INTERNAL SERVICES | | | | | | | | |
| Human Resources | 515,775 | 431,741 | 84% | 970,236 | 1,401,977 | 1,877,120 | 74.7% | 1,931,927 |
| Loss Control | 154,816 | 144,148 | 93% | 300,426 | 444,574 | 547,427 | 81.2% | 434,712 |
| General Services | 757,729 | 697,836 | 92% | 1,463,199 | 2,161,035 | 2,993,498 | 72.2% | 3,082,538 |
| Public Information | 217,899 | 234,252 | 108% | 423,392 | 657,644 | 835,907 | 78.7% | 829,847 |
| Office of Budget | 220,444 | 284,007 | 129% | 469,932 | 753,939 | 984,426 | 76.6% | 859,582 |
| Dept. of Info Tech - 0001 | 2,219,443 | 2,967,041 | 134% | 5,324,564 | 8,291,605 | 11,935,294 | 69.5% | 4,826,060 |
| Facilities Maintenance | 2,263,728 | 2,515,340 | 111% | 5,137,160 | 7,652,500 | 9,714,620 | 78.8% | 8,742,801 |
| Major Maintenance | 152,594 | 5,376 | 4% | 190,351 | 195,727 | 874,882 | 22.4% | 1,532,171 |
| Total | 6,502,428 | 7,279,741 | 112% | 14,279,260 | 21,559,001 | 29,763,174 | 72.4% | 22,239,638 |
| CAPITAL & DEBT | | | | | | | | |
| Capital Acquisition | 169,439 | (70,821) | -42% | 1,602,164 | 1,531,343 | 4,454,229 | 34.4% | 2,485,760 |
| Building Construction | 1,100,938 | 51,667 | 5% | 1,241,326 | 1,292,993 | 2,050,201 | 63.1% | 6,466,476 |
| Campus Development | 1,456,587 | 10,815,512 | 743% | 13,009,000 | 23,824,512 | 43,526,312 | 54.7% | 2,680,241 |
| Juvenile Bldg | 77,807 | 1,853 | 2% | 229,769 | 231,622 | 2,299,793 | 10.1% | 9,450,000 |
| Tri Mountain Golf Capital Fund | 24,726 | 30,002 | 121% | 168,113 | 198,115 | 200,000 | 99.1% | 286,000 |
| Jail Industries | 118,604 | 111,455 | 94% | 274,208 | 385,663 | 768,838 | 50.2% | 9,940,700 |
| Debt Service | 1,755,291 | 2,605,646 | 148% | 9,018,397 | 11,624,043 | 19,608,723 | 59.3% | 16,733,559 |
| Tax Anticipation Notes | 59,755 | 17,868 | 30% | 107,411 | 125,279 | 0 | | |
| Conservation Futures | 905,783 | 426,245 | 47% | 2,043,087 | 2,469,332 | 16,435,120 | 15.0% | 13,046,423 |
| Conservation Futures II | 576,750 | 1,828,588 | 317% | 610,195 | 2,438,783 | 5,082,039 | 48.0% | 3,917,286 |
| County Building Cumulative-Park | 279,333 | 1,102 | 0% | 213,908 | 215,010 | 838,692 | 25.6% | 1,905,035 |
| Park Impact Fee Funds | 0 | 156,807 | 0% | 0 | 156,807 | 186,085 | 84.3% | 6,084,280 |
| REET II | 453,910 | 51,567 | 11% | 1,754,081 | 1,805,648 | 12,288,441 | 14.7% | 9,325,803 |
| REET I | 1,402,088 | 1,050,322 | 75% | 5,091,541 | 6,141,863 | 10,947,726 | 56.1% | 7,059,541 |
| Traffic Impact Fee Funds | 271,134 | 790,675 | 292% | 3,094,646 | 3,885,321 | 10,964,120 | 35.4% | 16,035,300 |
| Water Quality Capital | 65,475 | (2,206) | -3% | 65,475 | 63,269 | 106,519 | 59.4% | 72,514 |
| Park District #6 | 0 | 125,690 | 0% | 0 | 125,690 | 224,868 | 55.9% | |
| Information Tech Reserve | 438,770 | 758,323 | 173% | 2,899,535 | 3,657,858 | 6,939,253 | 52.7% | 3,236,402 |
| Total | 9,156,390 | 18,750,295 | 205% | 41,422,856 | 60,173,151 | 136,920,959 | 43.9% | 108,725,320 |
| FISCAL ENTITIES & RESERVES | | | | | | | | |
| Auditor's O & M | 108,538 | 101,495 | 94% | 213,739 | 315,234 | 576,121 | 54.7% | 673,327 |
| DP Revolving | 826,306 | 749,672 | 91% | 1,373,173 | 2,122,845 | 3,212,756 | 66.1% | 3,151,997 |
| General Liability Ins | 331,648 | 836,270 | 252% | 826,554 | 1,662,824 | 3,002,716 | 55.4% | 2,621,971 |
| Unemployment Ins | 55,504 | 156,583 | 282% | 259,164 | 415,747 | 720,000 | 57.7% | 720,000 |
| Industrial Ins | 308,042 | 384,259 | 125% | 711,940 | 1,096,199 | 1,459,205 | 75.1% | 1,432,244 |
| Retirement/Benefits Reserve | 213,277 | 165,990 | 78% | 406,317 | 572,307 | 744,822 | 76.8% | 874,525 |
| Clearing | 39,457 | (8,579) | -22% | (69,323) | (77,902) | 0 | | 650,000 |
| Contingency | 2,142,460 | 1,054,640 | 49% | 2,053,100 | 3,107,740 | 8,676,012 | 35.8% | 1,577,883 |
| Special Purpose Paths & Trails | 0 | 0 | 0% | 1,369 | 1,369 | 1,500 | 91.3% | 80,000 |
| Sales Tax-Criminal Justice Asst | 1,137,989 | 1,137,990 | 100% | 2,275,984 | 3,413,974 | 4,564,134 | 74.8% | 2,977,500 |
| Special Law Enforcement | 1,744,549 | 872,274 | 50% | 3,489,092 | 4,361,366 | 6,978,188 | 62.5% | 6,776,536 |
| Sheriffs Special Investigation | 22,500 | 206,250 | 917% | 82,500 | 288,750 | 428,000 | 67.5% | 40,000 |
| City CRESA | 681,436 | 0 | 0% | 1,362,880 | 1,362,880 | 3,020,000 | 45.1% | 2,403,662 |
| 1010 CRESA 911 Tax | 341,798 | 319,700 | 94% | 2,182,465 | 2,502,165 | 6,367,660 | 39.3% | 5,438,301 |
| Total | 7,953,504 | 5,976,544 | 75% | 15,168,954 | 21,145,498 | 39,751,114 | 53.2% | 29,417,946 |
| | | | | | | | | |
| County Total | 116,821,752 | 121,148,358 | 104% | 281,836,714 | 402,985,072 | 691,553,108 | 58.3% | 581,570,162 |
| | | | | | | | | |
| ^ Combines GF, Other Funds, less Transfers | | | | | | | | |
| * Budgets presented exclude "Use of Ending Fund Balances" | | | | | | | | |
| ** Return of Surplus Reserve to Road Fund and General Fund | | | | | | | | |

CLARK COUNTY GENERAL FUND
USE OF FUND BALANCE
June 30, 2002

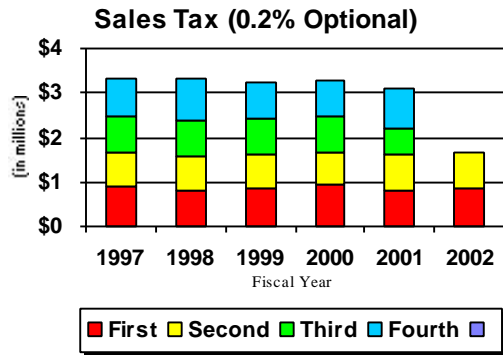
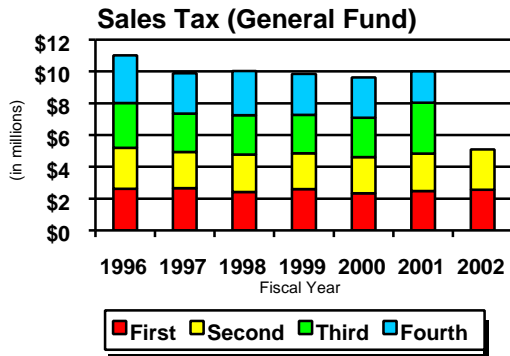
CONTINGENCY ACCOUNT (Ending Fund Balance)

| Department | Item | Capital | Operating Costs | | Total EFB |
|---|------|---------|-----------------|----------|-----------|
| | | | One-time | On-going | |
| Beginning balance: | | | | | 950,286 |
| Supplemental activity occurred in May 2002. | | | | | |
| Total | | 0 | 0 | 0 | |
| Ending contingency balance 2001-2002 | | | | | |
| | | | | | 950,286 |

BEGINNING FUND BALANCE

| Department | Item | Capital | Operating Costs | | Total BFB |
|---------------|---|----------|------------------|------------------|------------------|
| | | | One-time | On-going | |
| Treasurer | Decreased interest earnings for 2001/2002 | | 2,192,313 | | 2,192,313 |
| Misc. | All other administrative requests | | 26,025 | | 26,025 |
| Budget | Sheriff Salary Supplemental | | | 2,210,869 | 2,210,869 |
| Totals | | 0 | 2,218,338 | 2,210,869 | 4,429,207 |

SALES TAX



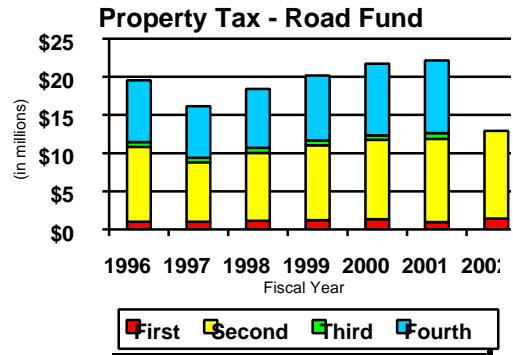
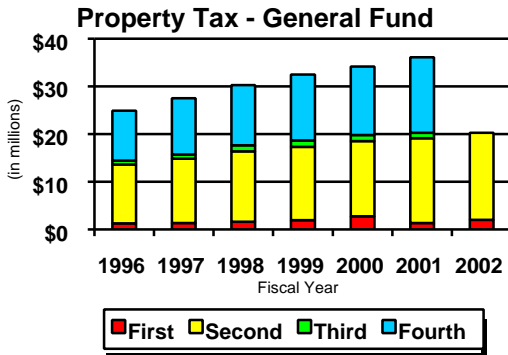
Sales Tax Revenue (General Fund)

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| First | 2,665,780 | 2,412,267 | 2,589,165 | 2,338,043 | 2,480,744 | 2,565,022 | |
| Second | 2,358,787 | 2,350,396 | 2,269,660 | 2,278,740 | 2,360,933 | 2,524,735 | |
| Third | 2,414,006 | 2,495,032 | 2,415,855 | 2,461,673 | 3,183,219 | | |
| Fourth | <u>2,541,510</u> | <u>2,776,128</u> | <u>2,561,061</u> | <u>2,555,401</u> | <u>1,987,756</u> | | |
| | 9,980,083 | 10,033,823 | 9,835,741 | 9,633,857 | 10,012,652 | 5,089,757 | 19,678,208 |
| % Change - YTD | 5.1% | | | | | | % of Budget |
| % Change - Annual | | 0.5% | -2.0% | -2.1% | 3.9% | | 76.7% |

Sales Tax Revenues (0.2% Optional - Special Law Enforcement)

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 888,593 | 797,534 | 854,633 | 944,674 | 811,417 | 851,529 | |
| Second | 786,262 | 776,596 | 752,209 | 753,360 | 785,318 | 822,902 | |
| Third | 804,669 | 825,306 | 798,017 | 819,870 | 587,287 | | |
| Fourth | <u>847,170</u> | <u>916,344</u> | <u>847,545</u> | <u>835,488</u> | <u>940,106</u> | | |
| | 3,326,694 | 3,315,780 | 3,252,404 | 3,353,392 | 3,124,128 | 1,674,431 | 6,559,403 |
| % Change - YTD | 4.9% | | | | | | % of Budget |
| % Change - Annual | | -0.3% | -1.9% | 3.1% | -6.8% | | 73.2% |

PROPERTY TAXES



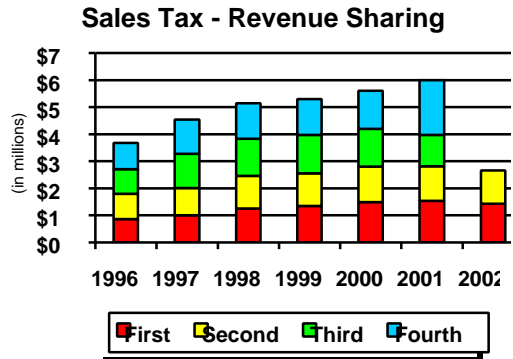
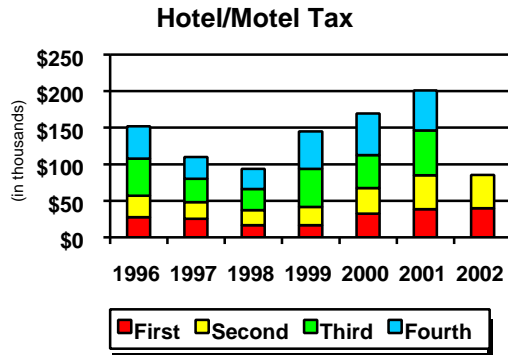
Property Tax Revenue - General Fund

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-----------------|
| First | 1,339,191 | 1,624,767 | 1,941,212 | 2,745,154 | 1,375,299 | 2,012,521 | |
| Second | 13,503,760 | 14,750,913 | 15,405,067 | 15,851,605 | 17,778,652 | 18,248,706 | |
| Third | 852,961 | 1,255,123 | 1,342,853 | 1,258,072 | 1,084,918 | | |
| Fourth | <u>11,807,976</u> | <u>12,644,690</u> | <u>13,797,269</u> | <u>14,366,212</u> | <u>15,859,262</u> | | |
| | 27,503,888 | 30,275,493 | 32,486,401 | 34,221,043 | 36,098,131 | 20,261,227 | 75,204,044 |
| % Change - YTD | 5.8% | | | | | | % of Budget |
| % Change - Annual | | 10.1% | 7.3% | 5.3% | 5.5% | | 74.9% |

Property Tax Revenue - Road Fund

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| First | 1,004,246 | 1,111,509 | 1,199,299 | 1,347,120 | 980,462 | 1,434,888 | |
| Second | 7,797,013 | 8,916,503 | 9,818,260 | 10,385,966 | 10,891,935 | 11,492,326 | |
| Third | 593,827 | 669,812 | 625,324 | 586,288 | 765,299 | | |
| Fourth | <u>6,774,194</u> | <u>7,701,558</u> | <u>8,551,172</u> | <u>9,425,369</u> | <u>9,531,310</u> | | |
| | 16,169,280 | 18,399,382 | 20,194,055 | 21,744,743 | 22,169,006 | 12,927,214 | 48,143,614 |
| % Change - YTD | 8.9% | | | | | | % of Budget |
| % Change - Annual | | 13.8% | 9.8% | 7.7% | 2.0% | | 72.9% |

HOTEL/MOTEL TAX and REVENUE SHARING SALES TAX



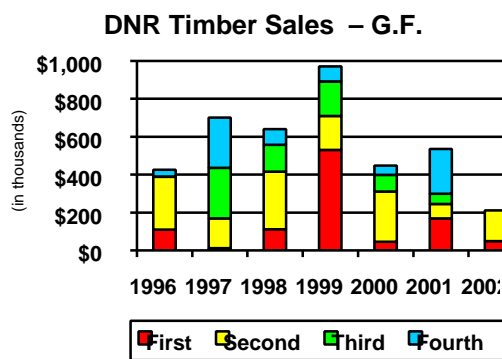
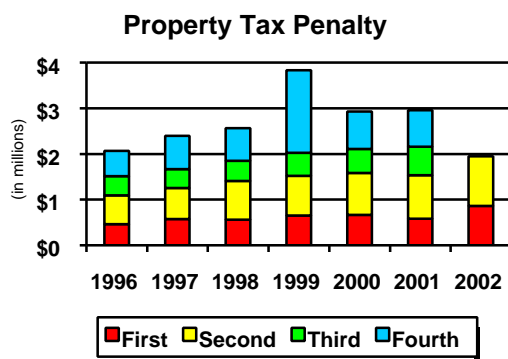
Hotel/Motel Tax

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 25,162 | 16,664 | 16,777 | 32,516 | 38,318 | 36,792 | |
| Second | 23,101 | 20,565 | 24,765 | 34,838 | 46,810 | 45,775 | |
| Third | 31,729 | 29,048 | 52,265 | 45,061 | 60,977 | | |
| Fourth | 30,032 | 27,551 | 51,158 | 56,859 | 54,790 | | |
| | 110,024 | 93,828 | 144,965 | 169,274 | 200,895 | 82,567 | 299,600 |
| % Change - YTD | -3.0% | | | | | | % of Budget |
| % Change - Annual | | -14.7% | 54.5% | 16.8% | 18.7% | | 94.6% |

Sales Taxes – 0.3% Revenue Sharing

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 1,001,599 | 1,253,160 | 1,346,184 | 1,484,336 | 1,532,412 | 1,426,409 | |
| Second | 1,003,432 | 1,204,170 | 1,208,651 | 1,313,162 | 1,287,796 | 1,230,118 | |
| Third | 1,269,486 | 1,369,261 | 1,416,947 | 1,400,813 | 1,150,911 | | |
| Fourth | 1,264,255 | 1,322,888 | 1,326,242 | 1,411,013 | 2,020,184 | | |
| | 4,538,772 | 5,149,479 | 5,298,024 | 5,609,324 | 5,991,303 | 2,656,527 | 12,809,276 |
| % Change - YTD | -5.8% | | | | | | % of Budget |
| % Change - Annual | | 13.5% | 2.9% | 5.9% | 6.8% | | 67.5% |

PROPERTY TAX PENALTIES and DNR TIMBER SALES – G.F.



Property Tax Penalty - General Fund

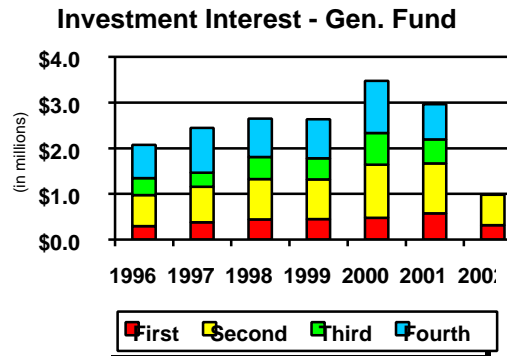
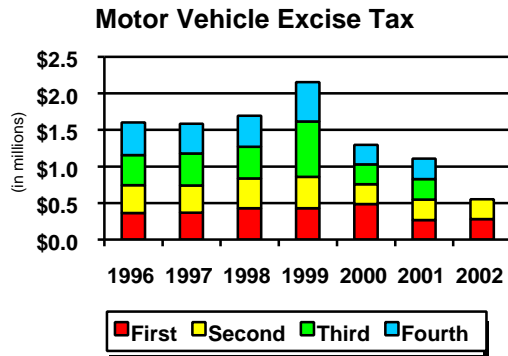
| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 574,235 | 599,194 | 652,662 | 664,485 | 581,903 | 859,909 | |
| Second | 682,879 | 850,175 | 868,070 | 920,818 | 948,540 | 1,089,527 | |
| Third | 407,938 | 437,203 | 500,785 | 522,167 | 629,558 | | |
| Fourth | 728,747 | 715,380 | 1,810,535 | 819,497 | 796,457 | | |
| | 2,393,799 | 2,601,952 | 3,832,052 | 2,926,967 | 2,956,458 | 1,949,436 | 6,291,324 |
| % Change - YTD | | | | | | 27.4% | % of Budget |
| % Change - Annual | | 8.7% | 47.3% | -23.6% | 1.0% | | 78.0% |

* = Includes a one-time payment from Ft James.

DNR Timber Sales - General Fund

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 10,962 | 111,597 | 530,625 | 46,100 | 169,001 | 48,405 | |
| Second | 158,687 | 304,127 | 178,198 | 265,436 | 75,549 | 163,110 | |
| Third | 265,535 | 142,394 | 182,975 | 86,676 | 54,301 | | |
| Fourth | 266,531 | 81,545 | 79,559 | 49,774 | 236,619 | | |
| | 701,715 | 639,663 | 971,357 | 447,986 | 535,470 | 211,515 | 790,000 |
| % Change - YTD | | | | | | -13.5% | % of Budget |
| % Change - Annual | | -8.8% | 51.9% | -53.9% | 19.5% | | 94.6% |

MOTOR VEHICLE EXCISE TAX and INTEREST EARNINGS



Motor Vehicle Excise Tax - Criminal Justice

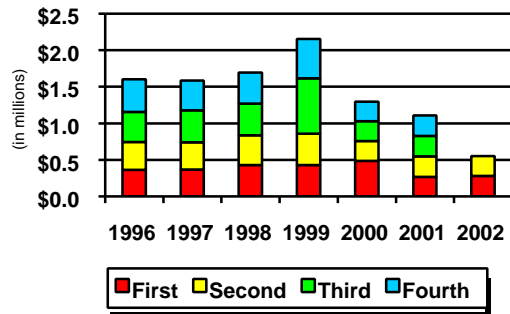
| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 368,471 | 427,353 | 427,239 | 487,410 | 267,878 | 280,470 | |
| Second | 372,607 | 410,755 | 427,194 | 270,806 | 278,145 | 271,995 | |
| Third | 435,382 | 430,932 | 757,562 | 271,452 | 280,578 | | |
| Fourth | 409,297 | 427,239 | 539,241 | 267,878 | 280,033 | | |
| | 1,585,757 | 1,696,279 | 2,151,236 | 1,297,546 | 1,106,634 | 552,465 | 1,830,086 |
| % Change - YTD | 1.2% | | | | | | % of Budget |
| % Change - Annual | | 7.0% | 26.8% | -39.7% | -14.7% | | 90.7% |

Investment Interest - General Fund

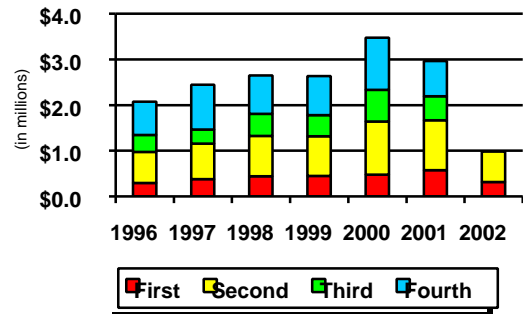
| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 376,810 | 437,828 | 446,509 | 479,405 | 571,188 | 317,310 | |
| Second | 780,148 | 885,546 | 873,042 | 1,159,742 | 1,093,866 | 665,532 | |
| Third | 307,869 | 484,760 | 461,324 | 696,757 | 529,809 | | |
| Fourth | 980,797 | 835,610 | 850,281 | 1,141,706 | 771,150 | | |
| | 2,445,624 | 2,643,744 | 2,631,156 | 3,477,610 | 2,966,013 | 982,842 | 6,863,827 |
| % Change - YTD | -41.0% | | | | | | % of Budget |
| % Change - Annual | | 8.1% | -0.5% | 32.2% | -14.7% | | 57.5% |

MOTOR VEHICLE EXCISE TAX and INTEREST EARNINGS

Motor Vehicle Excise Tax



Investment Interest - Gen. Fund



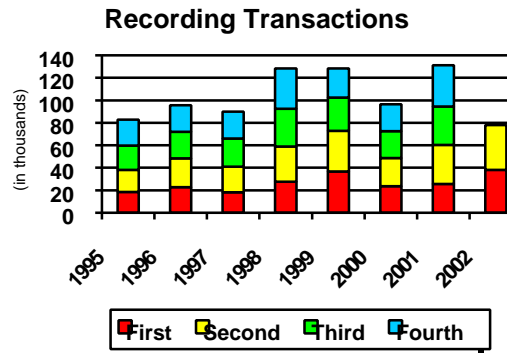
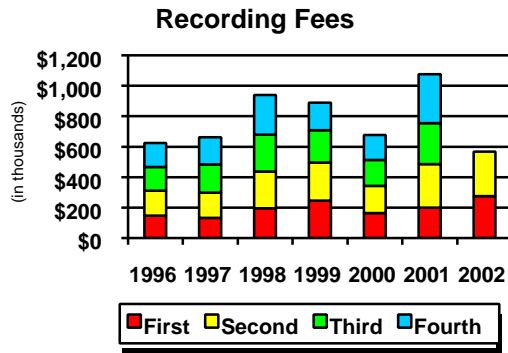
Motor Vehicle Excise Tax - Criminal Justice

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 368,471 | 427,353 | 427,239 | 487,410 | 267,878 | 280,470 | |
| Second | 372,607 | 410,755 | 427,194 | 270,806 | 278,145 | 271,995 | |
| Third | 435,382 | 430,932 | 757,562 | 271,452 | 280,578 | | |
| Fourth | <u>409,297</u> | <u>427,239</u> | <u>539,241</u> | <u>267,878</u> | <u>280,033</u> | | |
| | 1,585,757 | 1,696,279 | 2,151,236 | 1,297,546 | 1,106,634 | 552,465 | 1,830,086 |
| % Change - YTD | | | | | | | % of Budget |
| % Change - Annual | | 7.0% | 26.8% | -39.7% | -14.7% | | 90.7% |

Investment Interest - General Fund

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|------------------|----------------|----------------|-----------------|
| First | 376,810 | 437,828 | 446,509 | 479,405 | 571,188 | 317,310 | |
| Second | 780,148 | 885,546 | 873,042 | 1,159,742 | 1,093,866 | 665,532 | |
| Third | 307,869 | 484,760 | 461,324 | 696,757 | 529,809 | | |
| Fourth | <u>980,797</u> | <u>835,610</u> | <u>850,281</u> | <u>1,141,706</u> | <u>771,150</u> | | |
| | 2,445,624 | 2,643,744 | 2,631,156 | 3,477,610 | 2,966,013 | 982,842 | 6,863,827 |
| % Change - YTD | | | | | | | % of Budget |
| -41.0% | | | | | | | |
| % Change - Annual | | 8.1% | -0.5% | 32.2% | -14.7% | | 57.5% |

RECORDING



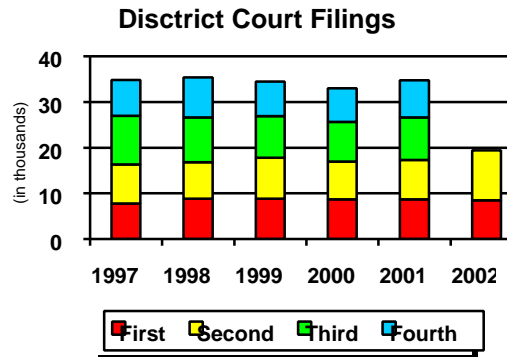
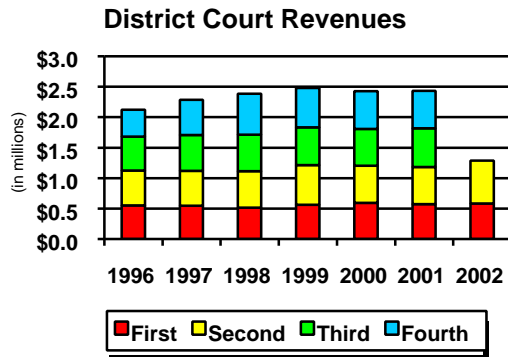
Recording Fee Revenues

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 132,162 | 194,945 | 246,245 | 164,507 | 200,515 | 275,004 | |
| Second | 166,782 | 242,889 | 248,841 | 177,485 | 285,035 | 292,328 | |
| Third | 185,440 | 240,273 | 213,339 | 169,928 | 268,123 | | |
| Fourth | 178,162 | 261,071 | 180,940 | 165,758 | 321,540 | | |
| | 662,546 | 939,178 | 889,365 | 677,678 | 1,075,213 | 567,332 | 1,506,339 |
| % Change - YTD | 16.8% | | | | | | % of Budget |
| % Change - Annual | | 41.8% | -5.3% | -23.8% | 58.7% | | 109.0% |

Recording Transactions

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 18,191 | 27,482 | 36,727 | 23,751 | 25,528 | 38,213 |
| Second | 22,765 | 31,417 | 36,100 | 24,868 | 34,704 | 39,731 |
| Third | 24,977 | 33,494 | 29,480 | 23,789 | 34,350 | |
| Fourth | 23,993 | 35,849 | 26,134 | 23,881 | 36,676 | |
| | 89,926 | 128,242 | 128,441 | 96,289 | 131,258 | 77,944 |
| % Change - YTD | 29.4% | | | | | |
| % Change - Annual | | 42.6% | 0.2% | -25.0% | 36.3% | |

DISTRICT COURT



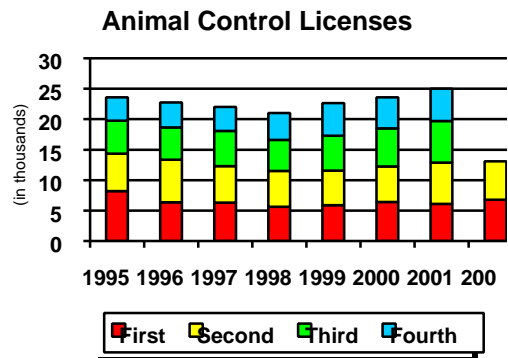
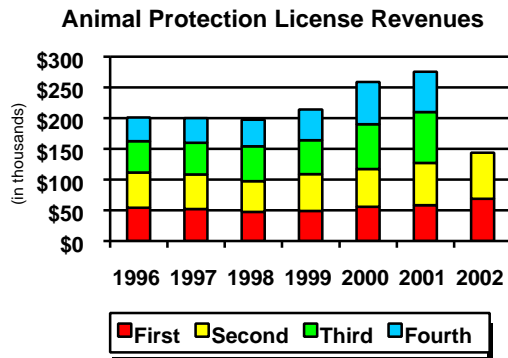
District Court Revenue

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 547,564 | 514,988 | 561,968 | 591,940 | 572,443 | 584,456 | |
| Second | 569,744 | 598,576 | 650,811 | 610,444 | 609,570 | 701,634 | |
| Third | 592,262 | 597,142 | 621,985 | 605,909 | 634,010 | | |
| Fourth | 574,659 | 673,613 | 644,016 | 618,479 | 618,877 | | |
| | 2,284,229 | 2,384,319 | 2,478,780 | 2,426,772 | 2,434,900 | 1,286,090 | 4,909,464 |
| % Change - YTD | 8.8% | | | | | | % of Budget |
| % Change - Annual | | 4.4% | 4.0% | -2.1% | 0.3% | | 75.8% |

Transactions

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 7,757 | 8,782 | 8,797 | 8,732 | 8,687 | 8,508 |
| Second | 8,487 | 8,040 | 9,026 | 8,256 | 8,604 | 10,920 |
| Third | 10,718 | 9,793 | 9,100 | 8,670 | 9,314 | |
| Fourth | 7,767 | 8,801 | 7,591 | 7,341 | 8,161 | |
| | 34,729 | 35,416 | 34,514 | 32,999 | 34,766 | 19,428 |
| % Change - YTD | 12.4% | | | | | |
| % Change - Annual | | 2.0% | -2.5% | -4.4% | 5.4% | |

ANIMAL CONTROL / PROTECTION



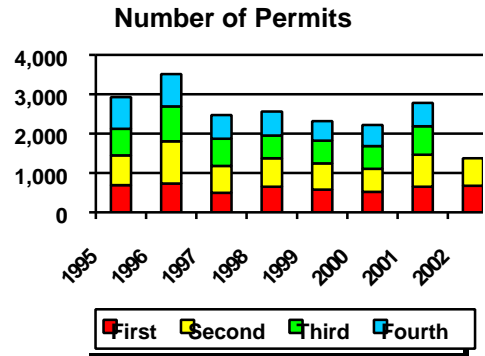
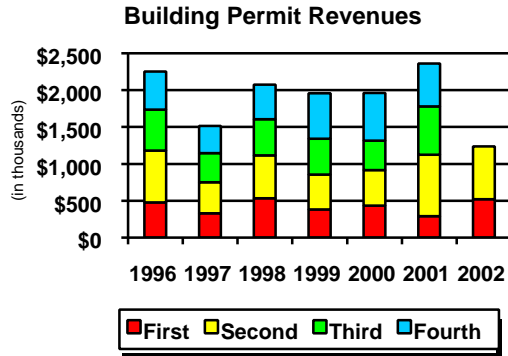
License Revenue

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 52,044 | 47,633 | 48,758 | 55,824 | 58,101 | 68,778 | |
| Second | 56,489 | 49,671 | 55,989 | 61,220 | 69,004 | 75,171 | |
| Third | 51,395 | 56,907 | 55,078 | 73,339 | 82,754 | | |
| Fourth | 39,973 | 43,413 | 50,097 | 68,415 | 65,673 | | |
| | 199,901 | 197,624 | 209,922 | 258,798 | 275,532 | 143,949 | 519,863 |
| % Change - YTD | 13.3% | | | | | | % of Budget |
| % Change - Annual | | -1.1% | 6.2% | 23.3% | 6.5% | | 80.7% |

License Transactions

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 6,333 | 5,644 | 5,875 | 6,430 | 6,077 | 6,670 |
| Second | 5,976 | 5,842 | 5,702 | 5,821 | 6,800 | 6,319 |
| Third | 5,774 | 5,135 | 5,723 | 6,237 | 6,827 | |
| Fourth | 3,960 | 4,407 | 5,353 | 5,104 | 5,322 | |
| | 22,043 | 21,028 | 22,653 | 23,592 | 25,026 | 12,989 |
| % Change - YTD | 0.9% | | | | | |
| % Change - Annual | | -4.6% | 7.7% | 4.1% | 6.1% | |

BUILDING PERMITS



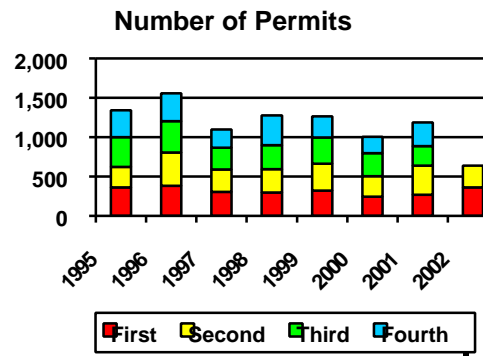
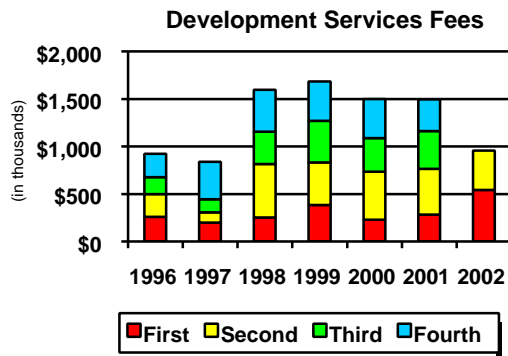
Building Permit Revenue

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 327,706 | 533,321 | 381,578 | 435,643 | 292,387 | 521,366 | |
| Second | 421,383 | 583,452 | 473,836 | 478,417 | 832,646 | 718,252 | |
| Third | 395,956 | 487,591 | 483,763 | 400,471 | 655,111 | | |
| Fourth | 368,553 | 471,715 | 617,235 | 648,934 | 580,250 | | |
| | 1,513,598 | 2,076,079 | 1,956,412 | 1,963,465 | 2,360,394 | 1,239,618 | 4,135,828 |
| % Change - YTD | 10.2% | | | | | | % of Budget |
| % Change - Annual | | 37.2% | -5.8% | 0.4% | 20.2% | | 87.0% |

Number of Permits

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 500 | 650 | 576 | 522 | 649 | 678 |
| Second | 679 | 721 | 670 | 585 | 812 | 694 |
| Third | 687 | 577 | 575 | 578 | 729 | |
| Fourth | 602 | 610 | 496 | 537 | 594 | |
| | 2,468 | 2,558 | 2,317 | 2,222 | 2,784 | 1,372 |
| % Change - YTD | -6.1% | | | | | |
| % Change - Annual | | 3.6% | -9.4% | -4.1% | 25.3% | |

DEVELOPMENT SERVICES PERMITS



Development Services (Planning) Fees

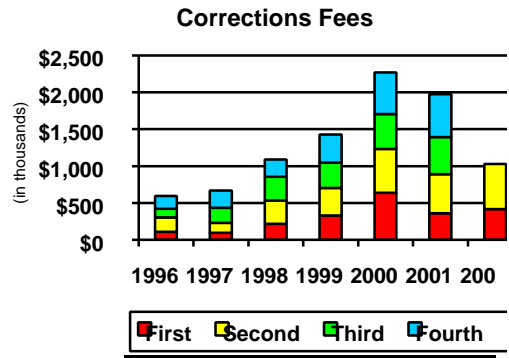
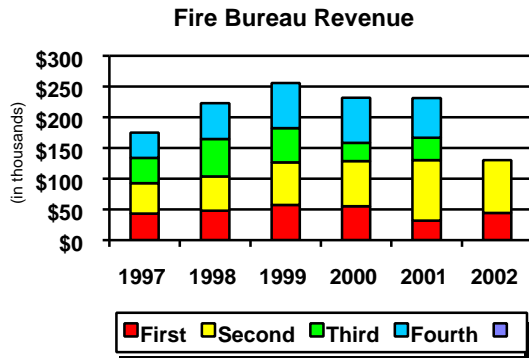
| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 198,375 | 251,938 | 383,719 | 229,134 | 282,951 | 542,688 | |
| Second | 108,733 | 561,967 | 448,026 | 504,061 | 482,782 | 412,292 | |
| Third | 137,028 | 340,111 | 437,656 | 354,780 | 396,703 | | |
| Fourth | <u>395,684</u> | <u>442,488</u> | <u>414,326</u> | <u>410,398</u> | <u>331,096</u> | | |
| | 839,820 | 1,596,504 | 1,683,727 | 1,498,373 | 1,493,532 | 954,980 | 3,707,363 |
| % Change - YTD | | | | | | 24.7% | % of Budget |
| % Change - Annual | | 90.1% | 5.5% | -11.0% | -0.3% | | 66.0% |

Number of Permits

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 304 | 296 | 322 | 243 | 268 | 361 |
| Second | 284 | 296 | 341 | 261 | 371 | 277 |
| Third | 278 | 308 | 332 | 289 | 249 | |
| Fourth | <u>231</u> | <u>377</u> | <u>269</u> | <u>208</u> | <u>298</u> | |
| | 1,097 | 1,277 | 1,264 | 1,001 | 888 | 638 |
| % Change - YTD | | | | | | -0.2% |
| % Change - Annual | | 16.4% | -1.0% | -20.8% | -11.3% | |

* Due to reclassification of permits and/or project cancellations, numbers may not tie to prior reporting.

FIRE BUREAU and CORRECTION FEES



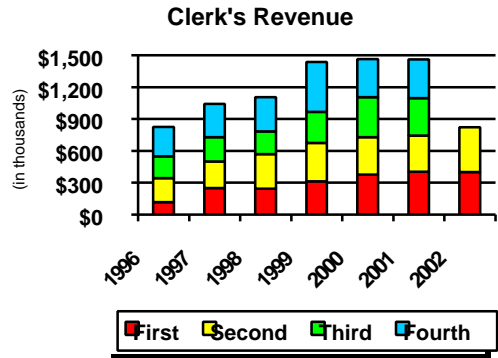
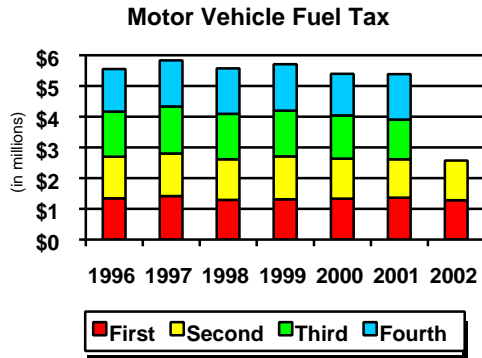
Fire Bureau Revenue

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 43,101 | 47,694 | 57,139 | 55,162 | 31,666 | 44,150 | |
| Second | 49,734 | 55,862 | 69,723 | 73,483 | 98,320 | 86,144 | |
| Third | 40,928 | 61,051 | 55,670 | 29,821 | 36,479 | | |
| Fourth | 41,061 | 58,168 | 73,428 | 73,236 | 64,754 | | |
| | 174,824 | 222,775 | 255,960 | 231,702 | 231,219 | 130,294 | 583,218 |
| % Change - YTD | 0.2% | | | | | | % of Budget |
| % Change - Annual | | 27.4% | 14.9% | -9.5% | -0.2% | | 62.0% |

Corrections Fees

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 96,876 | 215,856 | 329,904 | 637,797 | 361,531 | 381,669 | |
| Second | 135,026 | 318,135 | 372,482 | 593,791 | 527,334 | 612,960 | |
| Third | 200,434 | 322,316 | 343,321 | 476,235 | 505,347 | | |
| Fourth | 235,326 | 234,648 | 381,466 | 561,500 | 580,937 | | |
| | 667,662 | 1,090,955 | 1,427,173 | 2,269,323 | 1,975,149 | 994,629 | 4,119,384 |
| % Change - YTD | 11.9% | | | | | | % of Budget |
| % Change - Annual | | 63.4% | 30.8% | 59.0% | -13.0% | | 72.1% |

MOTOR VEHICLE FUEL TAX and CLERK'S REVENUE



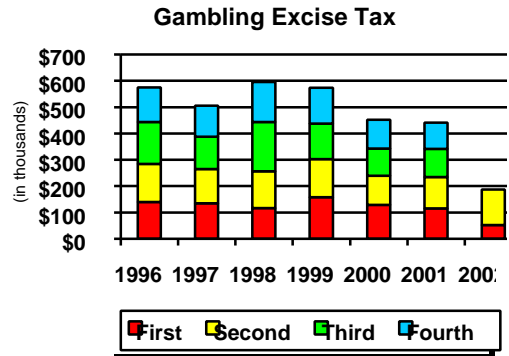
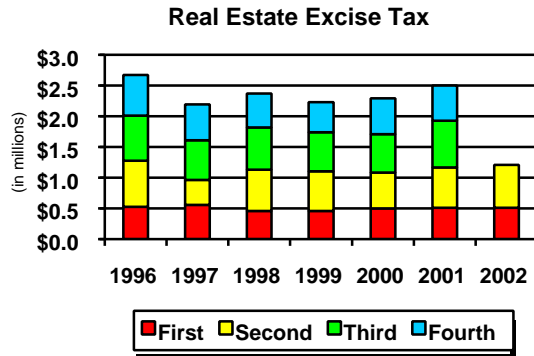
Motor Vehicle Fuel Tax (Road Fund)

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 1,419,675 | 1,295,028 | 1,307,976 | 1,331,153 | 1,369,190 | 1,284,685 | |
| Second | 1,380,379 | 1,324,320 | 1,403,262 | 1,300,484 | 1,247,994 | 1,287,777 | |
| Third | 1,536,501 | 1,470,119 | 1,486,897 | 1,407,729 | 1,286,125 | | |
| Fourth | 1,495,609 | 1,485,149 | 1,511,626 | 1,357,076 | 1,488,483 | | |
| | 5,832,164 | 5,574,616 | 5,709,761 | 5,396,442 | 5,391,792 | 2,572,462 | |
| % Change - YTD | | | | | | -1.7% | % of Budget |
| % Change - Annual | | | | | | | 73.2% |

Clerk's (Superior Court) Revenue

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 251,074 | 244,721 | 314,314 | 375,897 | 403,018 | 400,909 | |
| Second | 247,661 | 324,163 | 361,091 | 353,519 | 342,242 | 420,082 | |
| Third | 230,796 | 213,047 | 346,110 | 375,083 | 349,556 | | |
| Fourth | 311,758 | 323,274 | 370,485 | 357,742 | 364,921 | | |
| | 1,041,289 | 1,105,205 | 1,392,000 | 1,462,241 | 1,459,737 | 820,991 | |
| % Change - YTD | | | | | | 10.2% | % of Budget |
| % Change - Annual | | | | | | | 75.8% |

EXCISE TAXES



Real Estate Excise Tax Revenue (1st REET)

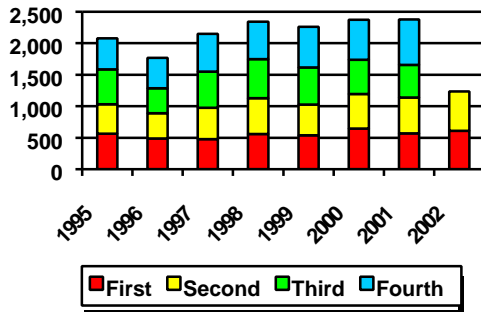
| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 554,876 | 455,591 | 457,097 | 497,965 | 507,745 | 512,336 | |
| Second | 410,376 | 672,807 | 645,910 | 586,670 | 658,241 | 693,617 | |
| Third | 642,130 | 688,269 | 639,030 | 623,965 | 759,860 | | |
| Fourth | 587,229 | 553,870 | 488,526 | 584,188 | 575,964 | | |
| | 2,194,611 | 2,370,537 | 2,230,563 | 2,292,788 | 2,501,810 | 1,205,953 | 4,843,710 |
| % Change - YTD | 3.4% | | | | | | % of Budget |
| % Change - Annual | | 8.0% | -5.9% | 2.8% | 9.1% | | 76.5% |

Gambling Excise Tax Revenue

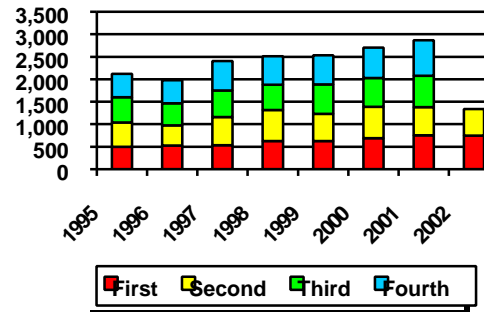
| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 135,467 | 117,293 | 158,209 | 128,540 | 114,777 | 52,425 | |
| Second | 129,991 | 139,621 | 144,859 | 110,525 | 118,669 | 134,989 | |
| Third | 122,772 | 185,685 | 133,909 | 102,737 | 106,561 | | |
| Fourth | 116,811 | 152,443 | 136,704 | 109,157 | 99,751 | | |
| | 505,041 | 595,042 | 573,681 | 450,959 | 439,758 | 187,414 | 1,050,000 |
| % Change - YTD | -19.7% | | | | | | % of Budget |
| % Change - Annual | | 17.8% | -3.6% | -21.4% | -2.5% | | 59.7% |

SUPERIOR COURT ACTIVITY

Superior Court Criminal Filings



Indigent Defense Contracts



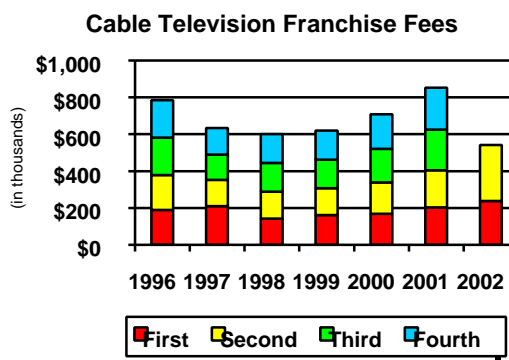
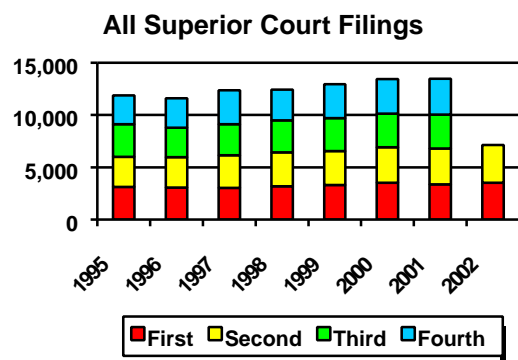
Superior Court Criminal Filings

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 479 | 560 | 538 | 645 | 569 | 608 |
| Second | 499 | 567 | 486 | 549 | 571 | 627 |
| Third | 573 | 621 | 590 | 544 | 518 | |
| Fourth | 598 | 593 | 647 | 637 | 719 | |
| | 2,149 | 2,341 | 2,261 | 2,375 | 2,377 | 1,235 |
| % Change - YTD | 8.3% | | | | | |
| % Change - Annual | | 8.9% | -3.4% | 5.0% | 0.1% | |

Number of Adult Indigent Defense Contracts

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 533 | 626 | 624 | 688 | 751 | 744 |
| Second | 628 | 690 | 605 | 696 | 632 | 595 |
| Third | 591 | 564 | 655 | 645 | 693 | |
| Fourth | 655 | 629 | 646 | 674 | 791 | |
| | 2,407 | 2,509 | 2,530 | 2,703 | 2,867 | 1,339 |
| % Change - YTD | -3.2% | | | | | |
| % Change - Annual | | 4.2% | 0.8% | 6.8% | 6.1% | |

SUPERIOR COURT ACTIVITY and CABLE TELEVISION FRANCHISE FEES



All Superior Court Filings

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First | 3,041 | 3,182 | 3,301 | 3,524 | 3,377 | 3,535 |
| Second | 3,115 | 3,244 | 3,243 | 3,405 | 3,420 | 3,584 |
| Third | 2,977 | 3,065 | 3,157 | 3,191 | 3,252 | |
| Fourth | <u>3,224</u> | <u>2,930</u> | <u>3,248</u> | <u>3,315</u> | <u>3,431</u> | |
| | 12,357 | 12,421 | 12,949 | 13,435 | 13,480 | 7,119 |
| % Change - YTD | | | | | | 4.7% |
| % Change - Annual | | 0.5% | 4.3% | 3.8% | 0.3% | |

Cable Television Franchise Fees

| By Quarter | 1997 Actual | 1998 Actual | 1999 Actual | 2000 Actual | 2001 Actual | 2002 Actual | 01/02 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First | 209,930 | 142,108 | 161,737 | 168,582 | 202,797 | 236,837 | |
| Second | 142,775 | 147,393 | 146,473 | 169,950 | 201,571 | 303,987 | |
| Third | 135,587 | 156,075 | 152,723 | 181,499 | 220,145 | | |
| Fourth | <u>143,990</u> | <u>154,819</u> | <u>157,661</u> | <u>187,923</u> | <u>227,449</u> | | |
| | 632,282 | 600,395 | 618,594 | 707,954 | 851,962 | 540,824 | 1,261,500 |
| % Change - YTD | | | | | | 33.7% | % of Budget |
| % Change - Annual | | -5.0% | 3.0% | 14.4% | 20.3% | | 110.4% |